

# **Taxation Statistics 2009–10**

## **Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All	Median
a.Agriculture, forestry & fishing	011 Nursery and Floriculture Production	a. 50,000 to less than 100,000	1.04	0.77
		b. 100,000 to less than 300,000	0.80	0.81
		c. 300,000 to less than 500,000	0.85	0.84
		d. 500,000 to less than 1,000,000	0.76	0.78
		e. 1,000,000 to less than 5,000,000	0.84	0.84
		f. 5,000,000 or more	0.82	0.84
		Total	0.84	0.82
	012 Mushroom and Vegetable Growing	a. 50,000 to less than 100,000	1.19	0.83
		b. 100,000 to less than 300,000	1.01	0.90
		c. 300,000 to less than 500,000	0.91	0.94
		d. 500,000 to less than 1,000,000	0.85	0.82
		e. 1,000,000 to less than 5,000,000	0.93	0.93
		f. 5,000,000 or more	0.91	0.95
		Total	0.95	0.90
	013 Fruit and Tree Nut Growing	a. 50,000 to less than 100,000	1.36	0.94
		b. 100,000 to less than 300,000	1.09	0.90
		c. 300,000 to less than 500,000	0.96	0.82
		d. 500,000 to less than 1,000,000	0.99	0.88
		e. 1,000,000 to less than 5,000,000	0.94	0.86
		f. 5,000,000 or more	0.94	0.90
		Total	1.05	0.88
	014 Sheep, Beef Cattle and Grain Farming	a. 50,000 to less than 100,000	1.28	0.82
		b. 100,000 to less than 300,000	0.94	0.81
		c. 300,000 to less than 500,000	0.96	0.83
		d. 500,000 to less than 1,000,000	0.94	0.82
		e. 1,000,000 to less than 5,000,000	0.87	0.83
		f. 5,000,000 or more	0.89	0.96
		Total	0.98	0.83
	015 Other Crop Growing	a. 50,000 to less than 100,000	0.96	0.71
		b. 100,000 to less than 300,000	0.78	0.73
		c. 300,000 to less than 500,000	0.82	0.73
		d. 500,000 to less than 1,000,000	0.87	0.77
		e. 1,000,000 to less than 5,000,000	0.83	0.77
		f. 5,000,000 or more	0.79	0.73
		Total	0.83	0.76
	016 Dairy Cattle Farming	a. 50,000 to less than 100,000	0.89	0.75
		b. 100,000 to less than 300,000	0.85	0.83
		c. 300,000 to less than 500,000	0.85	0.85
		d. 500,000 to less than 1,000,000	0.83	0.83
		e. 1,000,000 to less than 5,000,000	0.87	0.90
		f. 5,000,000 or more	0.88	0.87
		Total	0.86	0.86

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			All	Median
	017 Poultry Farming	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	Mean 0.62 0.89 0.76 0.77 0.97 0.84 0.84	0.58 0.73 0.68 0.78 0.90 0.89 0.82
	018 Deer Farming	Total	0.78	0.49
	019 Other Livestock Farming	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.30 1.34 1.19 1.08 0.99 1.05 1.19	0.98 0.97 0.80 0.88 0.87 0.86 0.90
	020 Aquaculture	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	2.93 1.19 1.03 0.98 0.88 0.84 1.21	0.94 0.86 0.85 0.92 0.87 0.85 0.88
	030 Forestry and Logging	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.12 0.87 1.45 0.77 0.78 0.93 0.93	0.80 0.82 0.77 0.76 0.78 0.80 0.79
	041 Fishing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.90 0.85 0.77 0.78 0.79 0.84 0.82	0.66 0.72 0.77 0.81 0.85 0.90 0.78
	042 Hunting and Trapping	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 Total	0.83 0.95 0.60 0.81	0.83 0.91 0.56 0.79
	051 Forestry Support Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000	1.01 1.01	0.66 0.77

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			All	Median
		c. 300,000 to less than 500,000	Mean 0.67	0.71
		d. 500,000 to less than 1,000,000	0.84	0.73
		e. 1,000,000 to less than 5,000,000	0.75	0.75
		f. 5,000,000 or more	0.84	0.81
		Total	0.88	0.75
	052 Agriculture and Fishing Support Services	a. 50,000 to less than 100,000	0.82	0.75
		b. 100,000 to less than 300,000	0.75	0.72
		c. 300,000 to less than 500,000	0.78	0.80
		d. 500,000 to less than 1,000,000	0.76	0.79
		e. 1,000,000 to less than 5,000,000	0.80	0.84
		f. 5,000,000 or more	0.90	0.94
		Total	0.78	0.79
b.Mining	060 Coal Mining	a. 50,000 to less than 100,000	3.62	0.92
		b. 100,000 to less than 300,000	68.39	0.73
		c. 300,000 to less than 500,000	55.10	0.75
		d. 500,000 to less than 1,000,000	81.80	0.87
		e. 1,000,000 to less than 5,000,000	29.22	0.90
		f. 5,000,000 or more	5.37	0.68
		Total	27.76	0.78
	070 Oil and Gas Extraction	a. 50,000 to less than 100,000	11.24	0.96
		b. 100,000 to less than 300,000	7.57	0.76
		c. 300,000 to less than 500,000	57.34	0.79
		d. 500,000 to less than 1,000,000	92.38	0.73
		e. 1,000,000 to less than 5,000,000	18.40	0.80
		f. 5,000,000 or more	1.40	0.61
		Total	21.19	0.79
	080 Metal Ore Mining	a. 50,000 to less than 100,000	31.94	2.18
		b. 100,000 to less than 300,000	22.70	1.72
		c. 300,000 to less than 500,000	6.11	0.85
		d. 500,000 to less than 1,000,000	32.96	0.91
		e. 1,000,000 to less than 5,000,000	4.89	1.03
		f. 5,000,000 or more	2.43	0.77
		Total	13.79	1.01
	091 Construction Material Mining	a. 50,000 to less than 100,000	0.86	0.83
		b. 100,000 to less than 300,000	0.77	0.74
		c. 300,000 to less than 500,000	0.73	0.69
		d. 500,000 to less than 1,000,000	0.82	0.81
		e. 1,000,000 to less than 5,000,000	0.78	0.78
		f. 5,000,000 or more	0.77	0.80
		Total	0.79	0.79
	099 Other Non-Metallic Mineral Mining and Quarrying	a. 50,000 to less than 100,000	1.63	0.45
		b. 100,000 to less than 300,000	2.30	0.79

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			All	Median
		c. 300,000 to less than 500,000	6.85	0.81
		d. 500,000 to less than 1,000,000	1.05	0.73
		e. 1,000,000 to less than 5,000,000	1.22	0.76
		f. 5,000,000 or more	1.19	0.80
		Total	2.16	0.76
	101 Exploration	a. 50,000 to less than 100,000	29.94	10.48
		b. 100,000 to less than 300,000	12.53	1.34
		c. 300,000 to less than 500,000	6.76	1.07
		d. 500,000 to less than 1,000,000	5.89	1.41
		e. 1,000,000 to less than 5,000,000	6.39	1.56
		f. 5,000,000 or more	1.55	0.85
		Total	11.26	1.28
	109 Other Mining Support Services	a. 50,000 to less than 100,000	2.88	0.63
		b. 100,000 to less than 300,000	8.16	0.71
		c. 300,000 to less than 500,000	0.80	0.62
		d. 500,000 to less than 1,000,000	0.99	0.81
		e. 1,000,000 to less than 5,000,000	1.05	0.82
		f. 5,000,000 or more	0.91	0.81
		Total	3.00	0.76
c.Manufacturing	111 Meat and Meat Product Manufacturing	a. 50,000 to less than 100,000	1.32	0.87
		b. 100,000 to less than 300,000	0.93	0.96
		c. 300,000 to less than 500,000	1.01	0.96
		d. 500,000 to less than 1,000,000	0.80	0.88
		e. 1,000,000 to less than 5,000,000	0.89	0.96
		f. 5,000,000 or more	0.93	0.96
		Total	0.94	0.96
	112 Seafood Processing	a. 50,000 to less than 100,000	2.27	0.61
		b. 100,000 to less than 300,000	0.95	0.90
		c. 300,000 to less than 500,000	1.08	0.98
		d. 500,000 to less than 1,000,000	0.87	0.92
		e. 1,000,000 to less than 5,000,000	0.90	0.90
		f. 5,000,000 or more	0.92	0.97
		Total	1.03	0.95
	113 Dairy Product Manufacturing	a. 50,000 to less than 100,000	1.16	0.81
		b. 100,000 to less than 300,000	1.76	0.90
		c. 300,000 to less than 500,000	0.98	0.94
		d. 500,000 to less than 1,000,000	0.79	0.78
		e. 1,000,000 to less than 5,000,000	0.85	0.88
		f. 5,000,000 or more	0.89	0.90
		Total	1.04	0.90
	114 Fruit and Vegetable Processing	a. 50,000 to less than 100,000	2.32	1.06
		b. 100,000 to less than 300,000	1.18	0.92

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		c. 300,000 to less than 500,000	0.71	0.71
		d. 500,000 to less than 1,000,000	0.87	0.89
		e. 1,000,000 to less than 5,000,000	0.85	0.89
		f. 5,000,000 or more	0.83	0.89
		Total	0.99	0.90
	115 Oil and Fat Manufacturing	a. 50,000 to less than 100,000	0.75	0.51
		b. 100,000 to less than 300,000	0.80	0.83
		d. 500,000 to less than 1,000,000	0.68	0.76
		e. 1,000,000 to less than 5,000,000	0.86	0.80
		f. 5,000,000 or more	0.86	0.85
		Total	0.81	0.83
	116 Grain Mill and Cereal Product Manufacturing	a. 50,000 to less than 100,000	0.56	0.51
		b. 100,000 to less than 300,000	1.18	0.84
		c. 300,000 to less than 500,000	0.87	0.82
		d. 500,000 to less than 1,000,000	0.91	0.92
		e. 1,000,000 to less than 5,000,000	0.84	0.91
		f. 5,000,000 or more	0.92	0.85
		Total	0.92	0.90
	117 Bakery Product Manufacturing	a. 50,000 to less than 100,000	1.03	0.91
		b. 100,000 to less than 300,000	0.87	0.89
		c. 300,000 to less than 500,000	0.92	0.92
		d. 500,000 to less than 1,000,000	0.87	0.88
		e. 1,000,000 to less than 5,000,000	0.84	0.84
		f. 5,000,000 or more	0.79	0.83
		Total	0.87	0.87
	118 Sugar and Confectionery Manufacturing	a. 50,000 to less than 100,000	0.89	0.58
		b. 100,000 to less than 300,000	0.81	0.76
		c. 300,000 to less than 500,000	0.98	0.86
		d. 500,000 to less than 1,000,000	1.12	0.85
		e. 1,000,000 to less than 5,000,000	0.88	0.85
		f. 5,000,000 or more	0.82	0.86
		Total	0.91	0.86
	119 Other Food Product Manufacturing	a. 50,000 to less than 100,000	4.54	0.80
		b. 100,000 to less than 300,000	1.09	0.95
		c. 300,000 to less than 500,000	0.82	0.82
		d. 500,000 to less than 1,000,000	0.83	0.90
		e. 1,000,000 to less than 5,000,000	0.91	0.91
		f. 5,000,000 or more	0.84	0.88
		Total	1.17	0.89
	121 Beverage Manufacturing	a. 50,000 to less than 100,000	1.14	0.89
		b. 100,000 to less than 300,000	1.04	0.92
		c. 300,000 to less than 500,000	0.94	0.86

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		d. 500,000 to less than 1,000,000	0.92	0.88
		e. 1,000,000 to less than 5,000,000	0.89	0.86
		f. 5,000,000 or more	0.77	0.78
		Total	0.95	0.87
	131 Textile Manufacturing	a. 50,000 to less than 100,000	1.41	0.69
		b. 100,000 to less than 300,000	1.08	0.84
		c. 300,000 to less than 500,000	0.80	0.86
		d. 500,000 to less than 1,000,000	0.81	0.90
		e. 1,000,000 to less than 5,000,000	0.94	0.88
		f. 5,000,000 or more	0.89	0.89
		Total	0.97	0.89
	132 Leather Tanning, Fur Dressing and Leather Product Manufacturing	a. 50,000 to less than 100,000	0.93	0.86
		b. 100,000 to less than 300,000	0.86	0.83
		c. 300,000 to less than 500,000	0.84	0.86
		d. 500,000 to less than 1,000,000	0.88	0.91
		e. 1,000,000 to less than 5,000,000	0.85	0.84
		f. 5,000,000 or more	0.89	0.87
		Total	0.87	0.87
	133 Textile Product Manufacturing	a. 50,000 to less than 100,000	0.84	0.85
		b. 100,000 to less than 300,000	0.88	0.86
		c. 300,000 to less than 500,000	0.80	0.84
		d. 500,000 to less than 1,000,000	0.82	0.86
		e. 1,000,000 to less than 5,000,000	0.83	0.85
		f. 5,000,000 or more	0.83	0.83
		Total	0.83	0.85
	134 Knitted Product Manufacturing	b. 100,000 to less than 300,000	0.84	0.69
		c. 300,000 to less than 500,000	0.90	0.84
		d. 500,000 to less than 1,000,000	0.99	0.88
		e. 1,000,000 to less than 5,000,000	0.87	0.88
		f. 5,000,000 or more	0.87	0.86
		Total	0.89	0.88
	135 Clothing and Footwear Manufacturing	a. 50,000 to less than 100,000	0.79	0.79
		b. 100,000 to less than 300,000	0.83	0.86
		c. 300,000 to less than 500,000	0.85	0.90
		d. 500,000 to less than 1,000,000	0.80	0.85
		e. 1,000,000 to less than 5,000,000	0.80	0.88
		f. 5,000,000 or more	0.83	0.85
		Total	0.82	0.86
	141 Log Sawmilling and Timber Dressing	a. 50,000 to less than 100,000	0.68	0.49
		b. 100,000 to less than 300,000	1.06	0.87
		c. 300,000 to less than 500,000	0.91	0.84
		d. 500,000 to less than 1,000,000	0.79	0.81

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		e. 1,000,000 to less than 5,000,000	0.85	0.85
		f. 5,000,000 or more	0.93	0.88
		Total	0.89	0.85
	149 Other Wood Product Manufacturing	a. 50,000 to less than 100,000	0.76	0.83
		b. 100,000 to less than 300,000	0.83	0.86
		c. 300,000 to less than 500,000	0.85	0.88
		d. 500,000 to less than 1,000,000	0.86	0.88
		e. 1,000,000 to less than 5,000,000	0.87	0.88
		f. 5,000,000 or more	0.86	0.87
		Total	0.85	0.88
	151 Pulp, Paper and Paperboard Manufacturing	a. 50,000 to less than 100,000	0.66	0.76
		b. 100,000 to less than 300,000	0.67	0.63
		c. 300,000 to less than 500,000	0.85	0.86
		d. 500,000 to less than 1,000,000	0.76	0.89
		e. 1,000,000 to less than 5,000,000	0.92	0.90
		f. 5,000,000 or more	0.87	0.87
		Total	0.82	0.86
	152 Converted Paper Product Manufacturing	a. 50,000 to less than 100,000	0.64	0.64
		b. 100,000 to less than 300,000	0.81	0.82
		c. 300,000 to less than 500,000	0.97	0.86
		d. 500,000 to less than 1,000,000	0.89	0.85
		e. 1,000,000 to less than 5,000,000	0.85	0.86
		f. 5,000,000 or more	0.84	0.84
		Total	0.84	0.85
	161 Printing and Printing Support Services	a. 50,000 to less than 100,000	0.88	0.84
		b. 100,000 to less than 300,000	0.79	0.82
		c. 300,000 to less than 500,000	0.80	0.84
		d. 500,000 to less than 1,000,000	0.83	0.86
		e. 1,000,000 to less than 5,000,000	0.82	0.82
		f. 5,000,000 or more	0.83	0.84
		Total	0.82	0.84
	162 Reproduction of Recorded Media	a. 50,000 to less than 100,000	1.08	0.85
		b. 100,000 to less than 300,000	0.78	0.65
		c. 300,000 to less than 500,000	0.76	0.78
		d. 500,000 to less than 1,000,000	0.85	0.78
		e. 1,000,000 to less than 5,000,000	0.80	0.82
		f. 5,000,000 or more	0.71	0.81
		Total	0.83	0.79
	170 Petroleum and Coal Product Manufacturing	a. 50,000 to less than 100,000	10.70	1.01
		b. 100,000 to less than 300,000	3.46	0.77
		c. 300,000 to less than 500,000	2.03	0.81
		d. 500,000 to less than 1,000,000	1.53	0.83

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		e. 1,000,000 to less than 5,000,000	1.45	0.80
		f. 5,000,000 or more	0.82	0.85
		Total	2.72	0.84
	181 Basic Chemical Manufacturing	a. 50,000 to less than 100,000	2.88	0.87
		b. 100,000 to less than 300,000	1.35	0.85
		c. 300,000 to less than 500,000	0.93	0.88
		d. 500,000 to less than 1,000,000	0.83	0.80
		e. 1,000,000 to less than 5,000,000	0.85	0.89
		f. 5,000,000 or more	0.84	0.81
		Total	1.14	0.85
	182 Basic Polymer Manufacturing	a. 50,000 to less than 100,000	6.83	1.10
		b. 100,000 to less than 300,000	0.86	0.81
		c. 300,000 to less than 500,000	0.76	0.78
		d. 500,000 to less than 1,000,000	0.81	0.81
		e. 1,000,000 to less than 5,000,000	0.86	0.83
		f. 5,000,000 or more	0.90	0.90
		Total	1.09	0.87
	183 Fertiliser and Pesticide Manufacturing	a. 50,000 to less than 100,000	1.20	0.88
		b. 100,000 to less than 300,000	0.87	0.83
		c. 300,000 to less than 500,000	0.89	0.79
		d. 500,000 to less than 1,000,000	0.94	0.87
		e. 1,000,000 to less than 5,000,000	0.92	0.91
		f. 5,000,000 or more	0.84	0.84
		Total	0.92	0.88
	184 Pharmaceutical and Medicinal Product Manufacturing	a. 50,000 to less than 100,000	2.44	0.84
		b. 100,000 to less than 300,000	0.75	0.77
		c. 300,000 to less than 500,000	2.06	0.99
		d. 500,000 to less than 1,000,000	0.77	0.73
		e. 1,000,000 to less than 5,000,000	0.96	0.89
		f. 5,000,000 or more	0.94	0.88
		Total	1.04	0.88
	185 Cleaning Compound and Toiletry Preparation Manufacturing	a. 50,000 to less than 100,000	0.80	0.70
		b. 100,000 to less than 300,000	0.88	0.87
		c. 300,000 to less than 500,000	0.75	0.78
		d. 500,000 to less than 1,000,000	0.86	0.87
		e. 1,000,000 to less than 5,000,000	0.82	0.85
		f. 5,000,000 or more	0.85	0.87
		Total	0.83	0.85
	189 Other Basic Chemical Product Manufacturing	a. 50,000 to less than 100,000	0.87	0.49
		b. 100,000 to less than 300,000	0.76	0.73
		d. 500,000 to less than 1,000,000	0.98	0.86
		e. 1,000,000 to less than 5,000,000	0.79	0.88



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All	Median
		f. 5,000,000 or more	0.76	0.79
		Total	0.82	0.80
	191 Polymer Product Manufacturing	a. 50,000 to less than 100,000	0.86	0.80
		b. 100,000 to less than 300,000	0.88	0.87
		c. 300,000 to less than 500,000	0.86	0.86
		d. 500,000 to less than 1,000,000	0.87	0.86
		e. 1,000,000 to less than 5,000,000	0.83	0.85
		f. 5,000,000 or more	0.84	0.86
		Total	0.85	0.86
	192 Natural Rubber Product Manufacturing	b. 100,000 to less than 300,000	1.00	0.82
		c. 300,000 to less than 500,000	0.91	0.81
		d. 500,000 to less than 1,000,000	0.91	0.82
		e. 1,000,000 to less than 5,000,000	0.86	0.82
		f. 5,000,000 or more	0.73	0.83
		Total	0.87	0.82
	201 Glass and Glass Product Manufacturing	a. 50,000 to less than 100,000	0.83	0.79
		b. 100,000 to less than 300,000	0.79	0.82
		c. 300,000 to less than 500,000	0.89	0.91
		d. 500,000 to less than 1,000,000	0.86	0.89
		e. 1,000,000 to less than 5,000,000	0.85	0.86
		f. 5,000,000 or more	0.78	0.83
		Total	0.83	0.86
	202 Ceramic Product Manufacturing	a. 50,000 to less than 100,000	1.22	0.81
		b. 100,000 to less than 300,000	0.82	0.88
		c. 300,000 to less than 500,000	0.99	0.84
		d. 500,000 to less than 1,000,000	0.77	0.86
		e. 1,000,000 to less than 5,000,000	0.90	0.86
		f. 5,000,000 or more	0.81	0.82
		Total	0.91	0.86
	203 Cement, Lime, Plaster and Concrete Product Manufacturing	a. 50,000 to less than 100,000	0.95	0.87
		b. 100,000 to less than 300,000	0.86	0.78
		c. 300,000 to less than 500,000	0.82	0.84
		d. 500,000 to less than 1,000,000	0.87	0.88
		e. 1,000,000 to less than 5,000,000	0.87	0.88
		f. 5,000,000 or more	0.80	0.81
		Total	0.86	0.85
	209 Other Non-Metallic Mineral Product Manufacturing	a. 50,000 to less than 100,000	0.93	0.76
		b. 100,000 to less than 300,000	0.91	0.87
		c. 300,000 to less than 500,000	0.83	0.83
		d. 500,000 to less than 1,000,000	0.87	0.86
		e. 1,000,000 to less than 5,000,000	0.85	0.87
		f. 5,000,000 or more	0.81	0.85

**Taxation Statistics 2009–10**

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All	Median
		Total	0.87	0.86
	211 Basic Ferrous Metal Manufacturing	a. 50,000 to less than 100,000	1.00	0.74
		b. 100,000 to less than 300,000	3.42	0.83
		c. 300,000 to less than 500,000	0.86	0.84
		d. 500,000 to less than 1,000,000	0.85	0.87
		e. 1,000,000 to less than 5,000,000	0.84	0.86
		f. 5,000,000 or more	0.85	0.86
		Total	1.25	0.86
	212 Basic Ferrous Metal Product Manufacturing	a. 50,000 to less than 100,000	0.94	0.48
		b. 100,000 to less than 300,000	0.95	0.87
		c. 300,000 to less than 500,000	0.75	0.82
		d. 500,000 to less than 1,000,000	0.86	0.87
		e. 1,000,000 to less than 5,000,000	0.82	0.83
		f. 5,000,000 or more	0.84	0.85
		Total	0.85	0.84
	213 Basic Non-Ferrous Metal Manufacturing	a. 50,000 to less than 100,000	0.65	0.54
		b. 100,000 to less than 300,000	0.72	0.55
		c. 300,000 to less than 500,000	5.16	0.68
		d. 500,000 to less than 1,000,000	0.83	0.82
		e. 1,000,000 to less than 5,000,000	0.99	0.90
		f. 5,000,000 or more	3.79	0.96
		Total	2.13	0.89
	214 Basic Non-Ferrous Metal Product Manufacturing	a. 50,000 to less than 100,000	1.47	0.45
		b. 100,000 to less than 300,000	0.88	0.91
		c. 300,000 to less than 500,000	0.92	0.89
		d. 500,000 to less than 1,000,000	0.82	0.87
		e. 1,000,000 to less than 5,000,000	0.79	0.82
		f. 5,000,000 or more	0.80	0.85
		Total	0.85	0.86
	221 Iron and Steel Forging	b. 100,000 to less than 300,000	0.83	0.88
		d. 500,000 to less than 1,000,000	0.82	0.89
		e. 1,000,000 to less than 5,000,000	0.80	0.77
		f. 5,000,000 or more	0.68	0.74
		Total	0.81	0.84
	222 Structural Metal Product Manufacturing	a. 50,000 to less than 100,000	0.87	0.77
		b. 100,000 to less than 300,000	0.84	0.84
		c. 300,000 to less than 500,000	0.89	0.87
		d. 500,000 to less than 1,000,000	0.86	0.87
		e. 1,000,000 to less than 5,000,000	0.86	0.89
		f. 5,000,000 or more	0.84	0.86
		Total	0.86	0.87
	223 Metal Container Manufacturing	a. 50,000 to less than 100,000	0.79	0.81

**Taxation Statistics 2009–10**
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			Mean	Median
		b. 100,000 to less than 300,000	0.69	0.74
		c. 300,000 to less than 500,000	0.78	0.80
		d. 500,000 to less than 1,000,000	0.90	0.86
		e. 1,000,000 to less than 5,000,000	0.86	0.86
		f. 5,000,000 or more	0.83	0.83
		Total	0.79	0.83
	224 Sheet Metal Product Manufacturing (except Metal Structural and Container Pr	a. 50,000 to less than 100,000	0.87	0.89
		b. 100,000 to less than 300,000	0.81	0.80
		c. 300,000 to less than 500,000	0.92	0.83
		d. 500,000 to less than 1,000,000	0.85	0.86
		e. 1,000,000 to less than 5,000,000	0.82	0.84
		f. 5,000,000 or more	0.82	0.83
		Total	0.84	0.84
	229 Other Fabricated Metal Product Manufacturing	a. 50,000 to less than 100,000	0.97	0.82
		b. 100,000 to less than 300,000	0.84	0.82
		c. 300,000 to less than 500,000	0.79	0.81
		d. 500,000 to less than 1,000,000	0.85	0.84
		e. 1,000,000 to less than 5,000,000	0.81	0.83
		f. 5,000,000 or more	0.79	0.82
		Total	0.84	0.83
	231 Motor Vehicle and Motor Vehicle Part Manufacturing	a. 50,000 to less than 100,000	1.36	0.86
		b. 100,000 to less than 300,000	0.91	0.82
		c. 300,000 to less than 500,000	0.84	0.89
		d. 500,000 to less than 1,000,000	0.84	0.89
		e. 1,000,000 to less than 5,000,000	0.89	0.87
		f. 5,000,000 or more	0.86	0.87
		Total	0.92	0.87
	239 Other Transport Equipment Manufacturing	a. 50,000 to less than 100,000	0.98	0.78
		b. 100,000 to less than 300,000	0.85	0.83
		c. 300,000 to less than 500,000	0.92	0.88
		d. 500,000 to less than 1,000,000	0.89	0.90
		e. 1,000,000 to less than 5,000,000	0.90	0.88
		f. 5,000,000 or more	1.00	0.85
		Total	0.91	0.86
	241 Professional and Scientific Equipment Manufacturing	a. 50,000 to less than 100,000	0.97	0.82
		b. 100,000 to less than 300,000	0.98	0.82
		c. 300,000 to less than 500,000	0.89	0.85
		d. 500,000 to less than 1,000,000	0.81	0.82
		e. 1,000,000 to less than 5,000,000	0.86	0.84
		f. 5,000,000 or more	0.79	0.80
		Total	0.89	0.83
	242 Computer and Electronic Equipment Manufacturing	a. 50,000 to less than 100,000	1.03	0.78

# **Taxation Statistics 2009–10**

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			All	Median
		b. 100,000 to less than 300,000	1.00	0.80
		c. 300,000 to less than 500,000	1.19	0.87
		d. 500,000 to less than 1,000,000	0.93	0.87
		e. 1,000,000 to less than 5,000,000	0.87	0.87
		f. 5,000,000 or more	0.86	0.83
		Total	0.95	0.85
	243 Electrical Equipment Manufacturing	a. 50,000 to less than 100,000	1.10	0.66
		b. 100,000 to less than 300,000	1.11	0.83
		c. 300,000 to less than 500,000	1.49	0.79
		d. 500,000 to less than 1,000,000	0.86	0.85
		e. 1,000,000 to less than 5,000,000	0.80	0.85
		f. 5,000,000 or more	0.81	0.82
		Total	0.96	0.83
	244 Domestic Appliance Manufacturing	a. 50,000 to less than 100,000	1.15	0.79
		b. 100,000 to less than 300,000	0.97	0.85
		c. 300,000 to less than 500,000	0.84	0.90
		d. 500,000 to less than 1,000,000	1.07	0.91
		e. 1,000,000 to less than 5,000,000	0.85	0.87
		f. 5,000,000 or more	0.79	0.77
		Total	0.92	0.88
	245 Pump, Compressor, Heating and Ventilation Equipment Manufacturing	a. 50,000 to less than 100,000	1.59	0.55
		b. 100,000 to less than 300,000	1.21	0.85
		c. 300,000 to less than 500,000	1.46	0.80
		d. 500,000 to less than 1,000,000	0.84	0.85
		e. 1,000,000 to less than 5,000,000	0.83	0.86
		f. 5,000,000 or more	0.81	0.85
		Total	1.00	0.85
	246 Specialised Machinery and Equipment Manufacturing	a. 50,000 to less than 100,000	1.07	0.79
		b. 100,000 to less than 300,000	0.86	0.80
		c. 300,000 to less than 500,000	0.87	0.83
		d. 500,000 to less than 1,000,000	0.89	0.85
		e. 1,000,000 to less than 5,000,000	0.87	0.86
		f. 5,000,000 or more	0.83	0.85
		Total	0.88	0.84
	249 Other Machinery and Equipment Manufacturing	a. 50,000 to less than 100,000	1.24	0.75
		b. 100,000 to less than 300,000	0.87	0.81
		c. 300,000 to less than 500,000	0.99	0.89
		d. 500,000 to less than 1,000,000	0.81	0.82
		e. 1,000,000 to less than 5,000,000	0.87	0.87
		f. 5,000,000 or more	0.80	0.82
		Total	0.89	0.84
	251 Furniture Manufacturing	a. 50,000 to less than 100,000	1.17	0.78

# **Taxation Statistics 2009–10**

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All	Median
		b. 100,000 to less than 300,000	0.85	0.84
		c. 300,000 to less than 500,000	0.86	0.89
		d. 500,000 to less than 1,000,000	0.86	0.90
		e. 1,000,000 to less than 5,000,000	0.85	0.88
		f. 5,000,000 or more	0.85	0.86
		Total	0.88	0.88
	259 Other Manufacturing	a. 50,000 to less than 100,000	0.97	0.79
		b. 100,000 to less than 300,000	0.83	0.83
		c. 300,000 to less than 500,000	0.84	0.86
		d. 500,000 to less than 1,000,000	0.84	0.85
		e. 1,000,000 to less than 5,000,000	0.83	0.85
		f. 5,000,000 or more	0.75	0.79
		Total	0.84	0.84
d.Electricity, Gas, Water and Waste Services	261 Electricity Generation	a. 50,000 to less than 100,000	1.17	0.67
		b. 100,000 to less than 300,000	4.89	1.17
		c. 300,000 to less than 500,000	41.13	1.72
		d. 500,000 to less than 1,000,000	37.67	0.86
		e. 1,000,000 to less than 5,000,000	1.00	0.93
		f. 5,000,000 or more	0.64	0.70
		Total	5.90	0.84
	262 Electricity Transmission	Total	1.36	0.84
	263 Electricity Distribution	f. 5,000,000 or more	0.75	0.74
		Total	0.74	0.74
	264 On Selling Electricity and Electricity Market Operation	b. 100,000 to less than 300,000	0.97	0.91
		e. 1,000,000 to less than 5,000,000	1.15	1.00
		f. 5,000,000 or more	0.95	0.96
		Total	0.95	0.96
	270 Gas Supply	b. 100,000 to less than 300,000	2.77	0.68
		c. 300,000 to less than 500,000	0.74	0.81
		d. 500,000 to less than 1,000,000	1.99	0.29
		e. 1,000,000 to less than 5,000,000	1.90	0.89
		f. 5,000,000 or more	0.90	0.87
		Total	12.90	0.86
	281 Water Supply, Sewerage and Drainage Services	a. 50,000 to less than 100,000	5.61	0.85
		b. 100,000 to less than 300,000	0.81	0.77
		c. 300,000 to less than 500,000	0.80	0.68
		d. 500,000 to less than 1,000,000	0.76	0.77
		e. 1,000,000 to less than 5,000,000	1.51	0.86
		f. 5,000,000 or more	0.91	0.79
		Total	1.64	0.80
	291 Waste Collection Services	a. 50,000 to less than 100,000	0.72	0.65
		b. 100,000 to less than 300,000	0.73	0.72

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			All	Median
		c. 300,000 to less than 500,000	0.78	0.77
		d. 500,000 to less than 1,000,000	0.78	0.82
		e. 1,000,000 to less than 5,000,000	0.80	0.81
		f. 5,000,000 or more	0.80	0.73
		Total	0.76	0.76
	292 Waste Treatment, Disposal and Remediation Services	a. 50,000 to less than 100,000	2.34	0.84
		b. 100,000 to less than 300,000	0.84	0.78
		c. 300,000 to less than 500,000	0.83	0.78
		d. 500,000 to less than 1,000,000	0.79	0.77
		e. 1,000,000 to less than 5,000,000	0.79	0.80
		f. 5,000,000 or more	0.76	0.80
		Total	0.94	0.79
e.Construction	301 Residential Building Construction	a. 50,000 to less than 100,000	2.43	0.81
		b. 100,000 to less than 300,000	1.65	0.81
		c. 300,000 to less than 500,000	0.85	0.85
		d. 500,000 to less than 1,000,000	0.85	0.88
		e. 1,000,000 to less than 5,000,000	0.82	0.89
		f. 5,000,000 or more	0.80	0.89
		Total	1.19	0.86
	302 Non-Residential Building Construction	a. 50,000 to less than 100,000	1.56	0.79
		b. 100,000 to less than 300,000	1.30	0.77
		c. 300,000 to less than 500,000	0.83	0.80
		d. 500,000 to less than 1,000,000	0.78	0.84
		e. 1,000,000 to less than 5,000,000	0.82	0.86
		f. 5,000,000 or more	0.83	0.89
		Total	1.00	0.84
	310 Heavy and Civil Engineering Construction	a. 50,000 to less than 100,000	0.75	0.75
		b. 100,000 to less than 300,000	0.74	0.74
		c. 300,000 to less than 500,000	0.80	0.81
		d. 500,000 to less than 1,000,000	0.81	0.83
		e. 1,000,000 to less than 5,000,000	0.85	0.85
		f. 5,000,000 or more	0.81	0.86
		Total	0.80	0.81
	321 Land Development and Site Preparation Services	a. 50,000 to less than 100,000	1.69	0.73
		b. 100,000 to less than 300,000	0.95	0.68
		c. 300,000 to less than 500,000	0.77	0.71
		d. 500,000 to less than 1,000,000	0.72	0.72
		e. 1,000,000 to less than 5,000,000	0.69	0.73
		f. 5,000,000 or more	0.68	0.74
		Total	0.90	0.71
	322 Building Structure Services	a. 50,000 to less than 100,000	0.87	0.82
		b. 100,000 to less than 300,000	0.77	0.78

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			Mean	Median
		c. 300,000 to less than 500,000	0.78	0.81
		d. 500,000 to less than 1,000,000	0.81	0.83
		e. 1,000,000 to less than 5,000,000	0.82	0.85
		f. 5,000,000 or more	0.82	0.88
		Total	0.80	0.82
	323 Building Installation Services	a. 50,000 to less than 100,000	0.79	0.80
		b. 100,000 to less than 300,000	0.92	0.81
		c. 300,000 to less than 500,000	0.81	0.83
		d. 500,000 to less than 1,000,000	0.82	0.84
		e. 1,000,000 to less than 5,000,000	0.83	0.86
		f. 5,000,000 or more	0.83	0.86
		Total	0.85	0.83
	324 Building Completion Services	a. 50,000 to less than 100,000	0.79	0.82
		b. 100,000 to less than 300,000	0.80	0.82
		c. 300,000 to less than 500,000	0.84	0.87
		d. 500,000 to less than 1,000,000	0.84	0.87
		e. 1,000,000 to less than 5,000,000	0.84	0.88
		f. 5,000,000 or more	0.84	0.87
		Total	0.82	0.85
	329 Other Construction Services	a. 50,000 to less than 100,000	0.82	0.81
		b. 100,000 to less than 300,000	0.79	0.80
		c. 300,000 to less than 500,000	0.80	0.84
		d. 500,000 to less than 1,000,000	0.81	0.83
		e. 1,000,000 to less than 5,000,000	0.81	0.84
		f. 5,000,000 or more	0.80	0.83
		Total	0.80	0.82
f. Wholesale Trade	331 Agricultural Product Wholesaling	a. 50,000 to less than 100,000	1.35	0.81
		b. 100,000 to less than 300,000	0.89	0.83
		c. 300,000 to less than 500,000	1.69	0.85
		d. 500,000 to less than 1,000,000	0.90	0.89
		e. 1,000,000 to less than 5,000,000	1.01	0.93
		f. 5,000,000 or more	0.88	0.95
		Total	1.04	0.92
	332 Mineral, Metal and Chemical Wholesaling	a. 50,000 to less than 100,000	1.01	0.82
		b. 100,000 to less than 300,000	0.96	0.86
		c. 300,000 to less than 500,000	0.88	0.91
		d. 500,000 to less than 1,000,000	0.86	0.88
		e. 1,000,000 to less than 5,000,000	1.02	0.90
		f. 5,000,000 or more	0.90	0.92
		Total	0.94	0.90
	333 Timber and Hardware Goods Wholesaling	a. 50,000 to less than 100,000	1.03	0.88
		b. 100,000 to less than 300,000	0.96	0.88

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			All	Median
		c. 300,000 to less than 500,000	0.96	0.94
		d. 500,000 to less than 1,000,000	0.90	0.91
		e. 1,000,000 to less than 5,000,000	0.85	0.91
		f. 5,000,000 or more	0.86	0.90
		Total	0.90	0.90
	341 Specialised Industrial Machinery and Equipment Wholesaling	a. 50,000 to less than 100,000	1.07	0.76
		b. 100,000 to less than 300,000	1.18	0.85
		c. 300,000 to less than 500,000	0.85	0.87
		d. 500,000 to less than 1,000,000	0.84	0.87
		e. 1,000,000 to less than 5,000,000	0.87	0.89
		f. 5,000,000 or more	0.88	0.90
		Total	0.92	0.88
	349 Other Machinery and Equipment Wholesaling	a. 50,000 to less than 100,000	1.18	0.81
		b. 100,000 to less than 300,000	0.91	0.84
		c. 300,000 to less than 500,000	0.89	0.87
		d. 500,000 to less than 1,000,000	0.87	0.88
		e. 1,000,000 to less than 5,000,000	0.91	0.87
		f. 5,000,000 or more	0.84	0.87
		Total	0.91	0.87
	350 Motor Vehicle and Motor Vehicle Parts Wholesaling	a. 50,000 to less than 100,000	0.93	0.77
		b. 100,000 to less than 300,000	0.95	0.90
		c. 300,000 to less than 500,000	0.86	0.90
		d. 500,000 to less than 1,000,000	0.89	0.92
		e. 1,000,000 to less than 5,000,000	0.87	0.92
		f. 5,000,000 or more	0.90	0.93
		Total	0.90	0.92
	360 Grocery, Liquor and Tobacco Product Wholesaling	a. 50,000 to less than 100,000	1.19	0.93
		b. 100,000 to less than 300,000	1.04	0.92
		c. 300,000 to less than 500,000	0.91	0.92
		d. 500,000 to less than 1,000,000	3.49	0.92
		e. 1,000,000 to less than 5,000,000	0.87	0.95
		f. 5,000,000 or more	0.86	0.95
		Total	1.26	0.94
	371 Textile, Clothing and Footwear Wholesaling	a. 50,000 to less than 100,000	0.96	0.83
		b. 100,000 to less than 300,000	0.87	0.86
		c. 300,000 to less than 500,000	0.87	0.88
		d. 500,000 to less than 1,000,000	0.89	0.90
		e. 1,000,000 to less than 5,000,000	0.84	0.87
		f. 5,000,000 or more	0.81	0.83
		Total	0.87	0.87
	372 Pharmaceutical and Toiletry Goods Wholesaling	a. 50,000 to less than 100,000	1.03	0.82
		b. 100,000 to less than 300,000	1.29	0.85



# **Taxation Statistics 2009–10**

## **Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All	Median
		c. 300,000 to less than 500,000	0.90	0.87
		d. 500,000 to less than 1,000,000	0.96	0.92
		e. 1,000,000 to less than 5,000,000	0.88	0.90
		f. 5,000,000 or more	0.85	0.88
		Total	0.99	0.89
	373 Furniture, Floor Covering and Other Goods Wholesaling	a. 50,000 to less than 100,000	1.08	0.87
		b. 100,000 to less than 300,000	0.90	0.88
		c. 300,000 to less than 500,000	0.87	0.87
		d. 500,000 to less than 1,000,000	0.91	0.92
		e. 1,000,000 to less than 5,000,000	0.86	0.89
		f. 5,000,000 or more	0.85	0.87
		Total	0.90	0.89
	380 Commission-Based Wholesaling	a. 50,000 to less than 100,000	0.87	0.79
		b. 100,000 to less than 300,000	0.82	0.78
		c. 300,000 to less than 500,000	0.78	0.79
		d. 500,000 to less than 1,000,000	0.79	0.82
		e. 1,000,000 to less than 5,000,000	0.97	0.88
		f. 5,000,000 or more	0.87	0.90
		Total	0.85	0.83
g.Retail Trade	391 Motor Vehicle Retailing	a. 50,000 to less than 100,000	1.19	0.83
		b. 100,000 to less than 300,000	0.90	0.88
		c. 300,000 to less than 500,000	1.00	0.95
		d. 500,000 to less than 1,000,000	0.92	0.96
		e. 1,000,000 to less than 5,000,000	0.90	0.95
		f. 5,000,000 or more	0.93	0.97
		Total	0.94	0.96
	392 Motor Vehicle Parts and Tyre Retailing	a. 50,000 to less than 100,000	0.96	0.83
		b. 100,000 to less than 300,000	0.84	0.87
		c. 300,000 to less than 500,000	0.86	0.91
		d. 500,000 to less than 1,000,000	0.87	0.92
		e. 1,000,000 to less than 5,000,000	0.88	0.92
		f. 5,000,000 or more	0.88	0.90
		Total	0.88	0.92
	400 Fuel Retailing	a. 50,000 to less than 100,000	0.80	0.74
		b. 100,000 to less than 300,000	0.84	0.83
		c. 300,000 to less than 500,000	0.88	0.92
		d. 500,000 to less than 1,000,000	0.90	0.96
		e. 1,000,000 to less than 5,000,000	0.92	0.97
		f. 5,000,000 or more	1.05	0.98
		Total	0.94	0.97
	411 Supermarket and Grocery Stores	a. 50,000 to less than 100,000	1.19	1.01
		b. 100,000 to less than 300,000	0.98	0.97

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			All	Median
		c. 300,000 to less than 500,000	0.93	0.97
		d. 500,000 to less than 1,000,000	0.92	0.97
		e. 1,000,000 to less than 5,000,000	0.88	0.96
		f. 5,000,000 or more	0.91	0.95
		Total	0.93	0.96
	412 Specialised Food Retailing	a. 50,000 to less than 100,000	1.14	0.89
		b. 100,000 to less than 300,000	0.89	0.90
		c. 300,000 to less than 500,000	0.89	0.94
		d. 500,000 to less than 1,000,000	0.88	0.94
		e. 1,000,000 to less than 5,000,000	0.85	0.94
		f. 5,000,000 or more	0.88	0.93
		Total	0.89	0.93
	421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing	a. 50,000 to less than 100,000	1.11	0.88
		b. 100,000 to less than 300,000	0.92	0.89
		c. 300,000 to less than 500,000	0.91	0.93
		d. 500,000 to less than 1,000,000	0.89	0.92
		e. 1,000,000 to less than 5,000,000	0.89	0.92
		f. 5,000,000 or more	0.86	0.91
		Total	0.91	0.92
	422 Electrical and Electronic Goods Retailing	a. 50,000 to less than 100,000	0.97	0.86
		b. 100,000 to less than 300,000	0.86	0.87
		c. 300,000 to less than 500,000	0.85	0.90
		d. 500,000 to less than 1,000,000	0.87	0.92
		e. 1,000,000 to less than 5,000,000	0.88	0.92
		f. 5,000,000 or more	0.85	0.91
		Total	0.88	0.91
	423 Hardware, Building and Garden Supplies Retailing	a. 50,000 to less than 100,000	1.00	0.81
		b. 100,000 to less than 300,000	0.87	0.88
		c. 300,000 to less than 500,000	0.86	0.90
		d. 500,000 to less than 1,000,000	0.87	0.91
		e. 1,000,000 to less than 5,000,000	0.87	0.91
		f. 5,000,000 or more	0.87	0.91
		Total	0.88	0.91
	424 Recreational Goods Retailing	a. 50,000 to less than 100,000	0.99	0.87
		b. 100,000 to less than 300,000	0.90	0.90
		c. 300,000 to less than 500,000	0.89	0.93
		d. 500,000 to less than 1,000,000	0.87	0.93
		e. 1,000,000 to less than 5,000,000	0.87	0.92
		f. 5,000,000 or more	0.90	0.92
		Total	0.89	0.92
	425 Clothing, Footwear and Personal Accessory Retailing	a. 50,000 to less than 100,000	1.07	0.97
		b. 100,000 to less than 300,000	0.95	0.94

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			Mean	Median
		c. 300,000 to less than 500,000	0.89	0.93
		d. 500,000 to less than 1,000,000	0.87	0.91
		e. 1,000,000 to less than 5,000,000	0.88	0.91
		f. 5,000,000 or more	0.89	0.90
		Total	0.92	0.92
	426 Department Stores	b. 100,000 to less than 300,000	1.18	0.83
		c. 300,000 to less than 500,000	0.90	0.87
		e. 1,000,000 to less than 5,000,000	0.85	0.91
		f. 5,000,000 or more	1.03	0.92
		Total	0.97	0.91
	427 Pharmaceutical and Other Store-Based Retailing	a. 50,000 to less than 100,000	1.05	0.88
		b. 100,000 to less than 300,000	0.93	0.90
		c. 300,000 to less than 500,000	0.90	0.91
		d. 500,000 to less than 1,000,000	0.88	0.90
		e. 1,000,000 to less than 5,000,000	0.89	0.92
		f. 5,000,000 or more	0.90	0.94
		Total	0.91	0.91
	431 Non-Store Retailing	a. 50,000 to less than 100,000	0.94	0.82
		b. 100,000 to less than 300,000	0.87	0.87
		c. 300,000 to less than 500,000	0.87	0.89
		d. 500,000 to less than 1,000,000	0.86	0.90
		e. 1,000,000 to less than 5,000,000	0.83	0.90
		f. 5,000,000 or more	0.83	0.89
		Total	0.87	0.88
	432 Retail Commission-Based Buying and/or Selling	a. 50,000 to less than 100,000	8.39	0.73
		b. 100,000 to less than 300,000	0.73	0.76
		c. 300,000 to less than 500,000	0.82	0.89
		d. 500,000 to less than 1,000,000	0.96	0.93
		e. 1,000,000 to less than 5,000,000	0.88	0.94
		f. 5,000,000 or more	0.80	0.87
		Total	2.36	0.85
h.Accommodation and Food Services	440 Accommodation	a. 50,000 to less than 100,000	1.60	0.83
		b. 100,000 to less than 300,000	0.86	0.77
		c. 300,000 to less than 500,000	0.77	0.77
		d. 500,000 to less than 1,000,000	0.84	0.80
		e. 1,000,000 to less than 5,000,000	0.77	0.77
		f. 5,000,000 or more	0.76	0.77
		Total	0.88	0.78
	451 Cafes, Restaurants and Takeaway Food Services	a. 50,000 to less than 100,000	1.04	0.96
		b. 100,000 to less than 300,000	0.92	0.92
		c. 300,000 to less than 500,000	0.88	0.90
		d. 500,000 to less than 1,000,000	0.84	0.87

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			Mean	Median
		e. 1,000,000 to less than 5,000,000	0.82	0.85
		f. 5,000,000 or more	0.75	0.77
		Total	0.88	0.89
	452 Pubs, Taverns and Bars	a. 50,000 to less than 100,000	1.07	0.85
		b. 100,000 to less than 300,000	0.96	0.92
		c. 300,000 to less than 500,000	0.89	0.93
		d. 500,000 to less than 1,000,000	0.90	0.92
		e. 1,000,000 to less than 5,000,000	0.83	0.86
		f. 5,000,000 or more	0.77	0.79
		Total	0.87	0.87
	453 Clubs (Hospitality)	a. 50,000 to less than 100,000	0.98	0.85
		b. 100,000 to less than 300,000	0.87	0.87
		c. 300,000 to less than 500,000	0.88	0.89
		d. 500,000 to less than 1,000,000	0.88	0.89
		e. 1,000,000 to less than 5,000,000	0.87	0.84
		f. 5,000,000 or more	0.73	0.72
		Total	0.86	0.85
i.Transport, Postal and Warehousing	461 Road Freight Transport	a. 50,000 to less than 100,000	0.76	0.77
		b. 100,000 to less than 300,000	0.72	0.74
		c. 300,000 to less than 500,000	0.76	0.77
		d. 500,000 to less than 1,000,000	0.78	0.79
		e. 1,000,000 to less than 5,000,000	0.80	0.83
		f. 5,000,000 or more	0.83	0.86
		Total	0.75	0.77
	462 Road Passenger Transport	a. 50,000 to less than 100,000	0.73	0.73
		b. 100,000 to less than 300,000	0.72	0.71
		c. 300,000 to less than 500,000	0.84	0.80
		d. 500,000 to less than 1,000,000	0.76	0.80
		e. 1,000,000 to less than 5,000,000	0.76	0.78
		f. 5,000,000 or more	0.68	0.70
		Total	0.75	0.76
	471 Rail Freight Transport	f. 5,000,000 or more	0.94	0.83
		Total	0.83	0.83
	472 Rail Passenger Transport	f. 5,000,000 or more	0.87	0.82
		Total	0.80	0.81
	481 Water Freight Transport	a. 50,000 to less than 100,000	0.48	0.14
		b. 100,000 to less than 300,000	0.84	0.78
		c. 300,000 to less than 500,000	0.86	0.75
		d. 500,000 to less than 1,000,000	0.94	0.89
		e. 1,000,000 to less than 5,000,000	0.94	0.76
		f. 5,000,000 or more	1.19	0.83
		Total	0.96	0.82

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			All	Median
	482 Water Passenger Transport	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	Mean 1.57 0.89 0.80 0.88 1.05 1.00 0.97	0.72 0.92 0.76 0.83 0.88 0.81 0.84
	490 Air and Space Transport	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.67 1.05 1.00 0.77 0.84 0.82 1.00	0.87 0.74 0.74 0.79 0.81 0.65 0.79
	501 Scenic and Sightseeing Transport	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.92 0.89 0.81 0.80 0.80 0.84 0.85	0.85 0.86 0.82 0.85 0.82 0.80 0.85
	502 Pipeline and Other Transport	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.67 0.78 0.74 0.69 0.77 0.57 0.73	0.62 0.76 0.76 0.61 0.85 0.65 0.73
	510 Postal and Courier Pick-up and Delivery Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.71 0.74 0.80 0.84 0.83 0.80 0.74	0.73 0.76 0.83 0.83 0.89 0.85 0.77
	521 Water Transport Support Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.83 1.47 0.84 0.91 1.03 0.94 1.03	0.63 0.66 0.82 0.77 0.85 0.74 0.77

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			All	Median
			Mean	
	522 Airport Operations and Other Air Transport Support Services	a. 50,000 to less than 100,000	1.11	0.75
		b. 100,000 to less than 300,000	0.86	0.71
		c. 300,000 to less than 500,000	0.88	0.83
		d. 500,000 to less than 1,000,000	0.77	0.76
		e. 1,000,000 to less than 5,000,000	0.79	0.81
		f. 5,000,000 or more	0.65	0.69
		Total	0.85	0.78
	529 Other Transport Support Services	a. 50,000 to less than 100,000	0.78	0.81
		b. 100,000 to less than 300,000	0.98	0.76
		c. 300,000 to less than 500,000	0.84	0.86
		d. 500,000 to less than 1,000,000	1.02	0.91
		e. 1,000,000 to less than 5,000,000	0.86	0.93
		f. 5,000,000 or more	0.88	0.97
		Total	0.90	0.90
	530 Warehousing and Storage Services	a. 50,000 to less than 100,000	0.96	0.76
		b. 100,000 to less than 300,000	0.81	0.77
		c. 300,000 to less than 500,000	0.77	0.79
		d. 500,000 to less than 1,000,000	0.78	0.81
		e. 1,000,000 to less than 5,000,000	0.89	0.91
		f. 5,000,000 or more	0.79	0.85
		Total	0.84	0.85
j.Information Media and Telecommunications	541 Newspaper, Periodical, Book and Directory Publishing	a. 50,000 to less than 100,000	1.20	0.87
		b. 100,000 to less than 300,000	0.82	0.82
		c. 300,000 to less than 500,000	0.82	0.84
		d. 500,000 to less than 1,000,000	0.83	0.86
		e. 1,000,000 to less than 5,000,000	0.80	0.83
		f. 5,000,000 or more	0.76	0.78
		Total	0.86	0.83
	542 Software Publishing	a. 50,000 to less than 100,000	0.94	0.86
		b. 100,000 to less than 300,000	0.94	0.76
		c. 300,000 to less than 500,000	0.71	0.76
		d. 500,000 to less than 1,000,000	1.05	0.81
		e. 1,000,000 to less than 5,000,000	0.78	0.84
		f. 5,000,000 or more	0.84	0.66
		Total	0.89	0.81
	551 Motion Picture and Video Activities	a. 50,000 to less than 100,000	0.90	0.78
		b. 100,000 to less than 300,000	0.80	0.72
		c. 300,000 to less than 500,000	1.56	0.74
		d. 500,000 to less than 1,000,000	1.20	0.81
		e. 1,000,000 to less than 5,000,000	0.92	0.86
		f. 5,000,000 or more	0.77	0.79
		Total	0.97	0.77

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			All	Median
	552 Sound Recording and Music Publishing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	Mean 0.99 0.72 0.81 0.86 0.68 0.73 0.81	0.74 0.68 0.75 0.81 0.71 0.74 0.74
	561 Radio Broadcasting	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.89 0.98 0.81 0.82 0.78 0.62 0.85	0.84 0.85 0.83 0.73 0.74 0.59 0.81
	562 Television Broadcasting	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.74 0.77 1.78 1.02 0.84 0.79 0.93	0.73 0.77 0.70 0.93 0.73 0.78 0.79
	570 Internet Publishing and Broadcasting	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.12 0.93 0.87 0.88 0.78 0.48 0.91	0.66 0.80 0.90 0.91 0.82 0.43 0.82
	580 Telecommunications Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.04 0.89 0.96 0.97 0.89 0.79 0.92	0.82 0.75 0.82 0.88 0.90 0.81 0.83
	591 Internet Service Providers and Web Search Portals	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.34 0.93 0.90 1.10 0.86 0.75 0.98	0.85 0.86 0.90 0.90 0.89 0.81 0.87

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All	Median
			Mean	
	592 Data Processing, Web Hosting and Electronic Information Storage Services	a. 50,000 to less than 100,000	1.22	0.70
		b. 100,000 to less than 300,000	0.79	0.77
		c. 300,000 to less than 500,000	0.88	0.87
		d. 500,000 to less than 1,000,000	0.92	0.83
		e. 1,000,000 to less than 5,000,000	0.81	0.81
		f. 5,000,000 or more	1.02	0.76
		Total	0.91	0.81
	601 Libraries and Archives	a. 50,000 to less than 100,000	0.82	0.84
		b. 100,000 to less than 300,000	0.79	0.74
		c. 300,000 to less than 500,000	0.68	0.60
		d. 500,000 to less than 1,000,000	0.68	0.71
		e. 1,000,000 to less than 5,000,000	0.87	0.80
		Total	0.78	0.80
	602 Other Information Services	b. 100,000 to less than 300,000	0.76	0.69
		e. 1,000,000 to less than 5,000,000	0.74	0.76
		f. 5,000,000 or more	0.76	0.66
		Total	0.88	0.82
k. Financial and Insurance Services	622 Depository Financial Intermediation	a. 50,000 to less than 100,000	2.41	0.91
		b. 100,000 to less than 300,000	1.26	0.82
		c. 300,000 to less than 500,000	0.85	0.77
		d. 500,000 to less than 1,000,000	1.87	0.73
		e. 1,000,000 to less than 5,000,000	0.90	0.71
		f. 5,000,000 or more	0.73	0.74
		Total	1.18	0.76
	623 Non-Depository Financing	a. 50,000 to less than 100,000	1.48	0.75
		b. 100,000 to less than 300,000	0.80	0.77
		c. 300,000 to less than 500,000	0.75	0.72
		d. 500,000 to less than 1,000,000	0.78	0.78
		e. 1,000,000 to less than 5,000,000	0.69	0.69
		f. 5,000,000 or more	0.77	0.87
		Total	0.87	0.77
	624 Financial Asset Investing	a. 50,000 to less than 100,000	2.53	0.55
		b. 100,000 to less than 300,000	0.95	0.57
		c. 300,000 to less than 500,000	0.83	0.64
		d. 500,000 to less than 1,000,000	0.84	0.67
		e. 1,000,000 to less than 5,000,000	0.81	0.69
		f. 5,000,000 or more	0.95	0.73
		Total	1.22	0.63
	631 Life Insurance	a. 50,000 to less than 100,000	0.90	0.70
		b. 100,000 to less than 300,000	0.70	0.76
		c. 300,000 to less than 500,000	0.75	0.75
		d. 500,000 to less than 1,000,000	0.62	0.55



**Taxation Statistics 2009–10**

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All Mean	Median
		e. 1,000,000 to less than 5,000,000	0.76	0.70
		f. 5,000,000 or more	0.63	0.57
		Total	0.72	0.70
	632 Health and General Insurance	a. 50,000 to less than 100,000	1.26	0.75
		b. 100,000 to less than 300,000	2.78	0.73
		c. 300,000 to less than 500,000	0.90	0.75
		d. 500,000 to less than 1,000,000	1.55	0.85
		e. 1,000,000 to less than 5,000,000	1.42	0.78
		f. 5,000,000 or more	0.74	0.73
		Total	1.51	0.75
	633 Superannuation Funds	a. 50,000 to less than 100,000	0.94	0.69
		b. 100,000 to less than 300,000	0.58	0.49
		d. 500,000 to less than 1,000,000	0.60	0.69
		e. 1,000,000 to less than 5,000,000	0.75	0.69
		f. 5,000,000 or more	0.75	0.72
		Total	0.71	0.69
	641 Auxiliary Finance and Investment Services	a. 50,000 to less than 100,000	0.97	0.69
		b. 100,000 to less than 300,000	0.81	0.70
		c. 300,000 to less than 500,000	0.76	0.73
		d. 500,000 to less than 1,000,000	0.76	0.74
		e. 1,000,000 to less than 5,000,000	0.74	0.73
		f. 5,000,000 or more	0.76	0.76
		Total	0.81	0.72
	642 Auxiliary Insurance Services	a. 50,000 to less than 100,000	0.83	0.72
		b. 100,000 to less than 300,000	0.75	0.70
		c. 300,000 to less than 500,000	0.65	0.65
		d. 500,000 to less than 1,000,000	0.69	0.69
		e. 1,000,000 to less than 5,000,000	0.69	0.67
		f. 5,000,000 or more	0.65	0.67
		Total	0.72	0.68
I.Rental, Hiring and Real Estate Services	661 Motor Vehicle and Transport Equipment Rental and Hiring	a. 50,000 to less than 100,000	0.83	0.78
		b. 100,000 to less than 300,000	0.70	0.73
		c. 300,000 to less than 500,000	0.74	0.75
		d. 500,000 to less than 1,000,000	0.95	0.75
		e. 1,000,000 to less than 5,000,000	0.68	0.74
		f. 5,000,000 or more	0.57	0.58
		Total	0.75	0.74
	662 Farm Animal and Bloodstock Leasing	Total	0.71	0.65
	663 Other Goods and Equipment Rental and Hiring	a. 50,000 to less than 100,000	0.72	0.63
		b. 100,000 to less than 300,000	0.69	0.67
		c. 300,000 to less than 500,000	0.74	0.78
		d. 500,000 to less than 1,000,000	0.70	0.77

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			Mean	Median
		e. 1,000,000 to less than 5,000,000	0.70	0.76
		f. 5,000,000 or more	0.71	0.72
		Total	0.71	0.73
	664 Non-Financial Intangible Assets (Except Copyrights) Leasing	a. 50,000 to less than 100,000	1.17	0.77
		b. 100,000 to less than 300,000	0.83	0.70
		c. 300,000 to less than 500,000	0.76	0.79
		d. 500,000 to less than 1,000,000	0.86	0.76
		e. 1,000,000 to less than 5,000,000	0.80	0.82
		f. 5,000,000 or more	0.78	0.83
		Total	0.87	0.79
	671 Property Operators	a. 50,000 to less than 100,000	0.80	0.73
		b. 100,000 to less than 300,000	0.71	0.72
		c. 300,000 to less than 500,000	0.66	0.67
		d. 500,000 to less than 1,000,000	0.64	0.66
		e. 1,000,000 to less than 5,000,000	0.59	0.52
		f. 5,000,000 or more	0.58	0.51
		Total	0.70	0.69
	672 Real Estate Services	a. 50,000 to less than 100,000	1.00	0.80
		b. 100,000 to less than 300,000	3.37	0.78
		c. 300,000 to less than 500,000	0.78	0.80
		d. 500,000 to less than 1,000,000	0.77	0.79
		e. 1,000,000 to less than 5,000,000	0.74	0.76
		f. 5,000,000 or more	0.72	0.73
		Total	1.65	0.78
m. Professional, Scientific and Technical Services	691 Scientific Research Services	a. 50,000 to less than 100,000	5.39	0.83
		b. 100,000 to less than 300,000	3.11	0.86
		c. 300,000 to less than 500,000	1.26	0.84
		d. 500,000 to less than 1,000,000	1.50	0.94
		e. 1,000,000 to less than 5,000,000	1.48	0.91
		f. 5,000,000 or more	0.97	0.90
		Total	2.40	0.88
	692 Architectural, Engineering and Technical Services	a. 50,000 to less than 100,000	1.00	0.74
		b. 100,000 to less than 300,000	0.71	0.70
		c. 300,000 to less than 500,000	3.16	0.75
		d. 500,000 to less than 1,000,000	0.77	0.78
		e. 1,000,000 to less than 5,000,000	0.78	0.79
		f. 5,000,000 or more	0.79	0.80
		Total	1.12	0.75
	693 Legal and Accounting Services	a. 50,000 to less than 100,000	0.82	0.76
		b. 100,000 to less than 300,000	0.76	0.76
		c. 300,000 to less than 500,000	0.76	0.78
		d. 500,000 to less than 1,000,000	0.77	0.76

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			All	Median
		e. 1,000,000 to less than 5,000,000	0.76	0.74
		f. 5,000,000 or more	0.69	0.69
		Total	0.77	0.75
	694 Advertising Services	a. 50,000 to less than 100,000	1.06	0.78
		b. 100,000 to less than 300,000	0.84	0.76
		c. 300,000 to less than 500,000	0.83	0.84
		d. 500,000 to less than 1,000,000	0.84	0.84
		e. 1,000,000 to less than 5,000,000	0.85	0.85
		f. 5,000,000 or more	0.84	0.88
		Total	0.87	0.82
	695 Market Research and Statistical Services	a. 50,000 to less than 100,000	0.84	0.72
		b. 100,000 to less than 300,000	0.75	0.71
		c. 300,000 to less than 500,000	0.74	0.74
		d. 500,000 to less than 1,000,000	0.85	0.78
		e. 1,000,000 to less than 5,000,000	0.77	0.80
		f. 5,000,000 or more	0.73	0.76
		Total	0.78	0.75
	696 Management and Related Consulting Services	a. 50,000 to less than 100,000	0.83	0.71
		b. 100,000 to less than 300,000	0.72	0.71
		c. 300,000 to less than 500,000	0.72	0.74
		d. 500,000 to less than 1,000,000	0.76	0.78
		e. 1,000,000 to less than 5,000,000	0.79	0.80
		f. 5,000,000 or more	0.78	0.80
		Total	0.75	0.74
	697 Veterinary Services	a. 50,000 to less than 100,000	0.74	0.67
		b. 100,000 to less than 300,000	0.75	0.71
		c. 300,000 to less than 500,000	0.78	0.83
		d. 500,000 to less than 1,000,000	0.77	0.80
		e. 1,000,000 to less than 5,000,000	0.76	0.79
		f. 5,000,000 or more	0.77	0.79
		Total	0.76	0.79
	699 Other Professional, Scientific and Technical Services	a. 50,000 to less than 100,000	0.81	0.76
		b. 100,000 to less than 300,000	0.99	0.77
		c. 300,000 to less than 500,000	0.74	0.78
		d. 500,000 to less than 1,000,000	0.76	0.79
		e. 1,000,000 to less than 5,000,000	0.91	0.80
		f. 5,000,000 or more	0.78	0.81
		Total	0.88	0.78
	700 Computer System Design and Related Services	a. 50,000 to less than 100,000	0.84	0.74
		b. 100,000 to less than 300,000	0.75	0.74
		c. 300,000 to less than 500,000	0.80	0.78
		d. 500,000 to less than 1,000,000	0.83	0.82

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			Mean	Median
		e. 1,000,000 to less than 5,000,000	0.81	0.81
		f. 5,000,000 or more	0.73	0.74
		Total	0.78	0.76
n.Administrative and Support Services	721 Employment Services	a. 50,000 to less than 100,000	0.95	0.79
		b. 100,000 to less than 300,000	0.89	0.81
		c. 300,000 to less than 500,000	0.86	0.84
		d. 500,000 to less than 1,000,000	0.85	0.82
		e. 1,000,000 to less than 5,000,000	0.83	0.82
		f. 5,000,000 or more	0.77	0.79
		Total	0.86	0.81
	722 Travel Agency and Tour Arrangement Services	a. 50,000 to less than 100,000	8.98	0.91
		b. 100,000 to less than 300,000	0.99	0.89
		c. 300,000 to less than 500,000	0.86	0.88
		d. 500,000 to less than 1,000,000	0.87	0.86
		e. 1,000,000 to less than 5,000,000	0.76	0.91
		f. 5,000,000 or more	0.83	0.90
		Total	1.61	0.90
	729 Other Administrative Services	a. 50,000 to less than 100,000	1.06	0.80
		b. 100,000 to less than 300,000	0.89	0.80
		c. 300,000 to less than 500,000	0.84	0.82
		d. 500,000 to less than 1,000,000	0.87	0.84
		e. 1,000,000 to less than 5,000,000	0.93	0.85
		f. 5,000,000 or more	0.85	0.83
		Total	0.91	0.82
	731 Building Cleaning, Pest Control and Gardening Services	a. 50,000 to less than 100,000	0.79	0.79
		b. 100,000 to less than 300,000	0.76	0.78
		c. 300,000 to less than 500,000	0.79	0.81
		d. 500,000 to less than 1,000,000	0.81	0.82
		e. 1,000,000 to less than 5,000,000	0.81	0.83
		f. 5,000,000 or more	0.76	0.80
		Total	0.78	0.80
	732 Packaging Services	a. 50,000 to less than 100,000	0.81	0.77
		b. 100,000 to less than 300,000	1.36	0.84
		c. 300,000 to less than 500,000	0.83	0.76
		d. 500,000 to less than 1,000,000	0.75	0.79
		e. 1,000,000 to less than 5,000,000	0.91	0.91
		f. 5,000,000 or more	0.84	0.89
		Total	0.96	0.87
o.Public Administration and Safety	751 Central Government Administration	b. 100,000 to less than 300,000	0.94	0.77
		e. 1,000,000 to less than 5,000,000	1.34	0.98
		f. 5,000,000 or more	0.95	1.03
		Total	1.03	0.89

# **Taxation Statistics 2009–10**

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			All Mean	Median
	752 State Government Administration	b. 100,000 to less than 300,000	7.92	0.96
		c. 300,000 to less than 500,000	1.04	0.99
		d. 500,000 to less than 1,000,000	0.73	0.70
		e. 1,000,000 to less than 5,000,000	1.15	0.94
		f. 5,000,000 or more	1.53	0.96
		Total	2.04	0.94
	753 Local Government Administration	a. 50,000 to less than 100,000	3.27	0.96
		b. 100,000 to less than 300,000	0.92	0.87
		c. 300,000 to less than 500,000	1.00	0.93
		d. 500,000 to less than 1,000,000	1.09	1.02
		e. 1,000,000 to less than 5,000,000	0.92	0.85
		f. 5,000,000 or more	1.03	0.87
		Total	1.16	0.92
	754 Justice	a. 50,000 to less than 100,000	0.67	0.23
		b. 100,000 to less than 300,000	2.01	0.80
		e. 1,000,000 to less than 5,000,000	3.47	0.67
		Total	2.26	0.79
	755 Government Representation	Total	2.14	0.75
	760 Defence	b. 100,000 to less than 300,000	0.68	0.68
		f. 5,000,000 or more	0.94	0.79
		Total	0.75	0.76
	771 Public Order and Safety Services	a. 50,000 to less than 100,000	0.91	0.77
		b. 100,000 to less than 300,000	0.79	0.82
		c. 300,000 to less than 500,000	0.83	0.83
		d. 500,000 to less than 1,000,000	0.86	0.86
		e. 1,000,000 to less than 5,000,000	0.84	0.86
		f. 5,000,000 or more	0.91	0.86
		Total	0.84	0.84
	772 Regulatory Services	a. 50,000 to less than 100,000	0.78	0.61
		b. 100,000 to less than 300,000	0.82	0.72
		c. 300,000 to less than 500,000	0.81	0.81
		d. 500,000 to less than 1,000,000	1.09	0.81
		e. 1,000,000 to less than 5,000,000	1.77	0.80
		f. 5,000,000 or more	0.76	0.84
		Total	1.04	0.81
p.Education and Training	801 Preschool Education	a. 50,000 to less than 100,000	1.22	1.02
		b. 100,000 to less than 300,000	1.02	0.92
		c. 300,000 to less than 500,000	0.89	0.84
		d. 500,000 to less than 1,000,000	0.99	0.81
		e. 1,000,000 to less than 5,000,000	0.91	0.87
		f. 5,000,000 or more	0.71	0.67
		Total	1.00	0.88

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			All Mean	Median
	802 School Education	a. 50,000 to less than 100,000	7.13	1.40
		b. 100,000 to less than 300,000	3.82	1.26
		c. 300,000 to less than 500,000	2.93	0.97
		d. 500,000 to less than 1,000,000	1.66	0.84
		e. 1,000,000 to less than 5,000,000	1.45	0.81
		f. 5,000,000 or more	0.82	0.74
		Total	2.04	0.84
	810 Tertiary Education	a. 50,000 to less than 100,000	0.86	0.77
		b. 100,000 to less than 300,000	0.84	0.76
		c. 300,000 to less than 500,000	0.84	0.82
		d. 500,000 to less than 1,000,000	0.89	0.86
		e. 1,000,000 to less than 5,000,000	0.91	0.84
		f. 5,000,000 or more	0.86	0.80
		Total	0.86	0.81
	821 Adult, Community and Other Education	a. 50,000 to less than 100,000	1.28	0.84
		b. 100,000 to less than 300,000	0.90	0.84
		c. 300,000 to less than 500,000	0.83	0.84
		d. 500,000 to less than 1,000,000	0.87	0.84
		e. 1,000,000 to less than 5,000,000	0.88	0.84
		f. 5,000,000 or more	0.78	0.82
		Total	0.94	0.84
	822 Educational Support Services	a. 50,000 to less than 100,000	0.99	0.91
		b. 100,000 to less than 300,000	0.73	0.71
		c. 300,000 to less than 500,000	0.86	0.84
		d. 500,000 to less than 1,000,000	0.89	0.84
		e. 1,000,000 to less than 5,000,000	2.45	0.83
		f. 5,000,000 or more	0.57	0.61
		Total	1.12	0.81
q. Health Care and Social Assistance	840 Hospitals	a. 50,000 to less than 100,000	0.95	0.74
		b. 100,000 to less than 300,000	1.69	0.81
		c. 300,000 to less than 500,000	0.87	0.81
		d. 500,000 to less than 1,000,000	1.01	0.81
		e. 1,000,000 to less than 5,000,000	0.84	0.83
		f. 5,000,000 or more	0.91	0.86
		Total	1.02	0.84
	851 Medical Services	a. 50,000 to less than 100,000	1.23	0.83
		b. 100,000 to less than 300,000	0.81	0.77
		c. 300,000 to less than 500,000	0.79	0.80
		d. 500,000 to less than 1,000,000	0.77	0.79
		e. 1,000,000 to less than 5,000,000	1.27	0.80
		f. 5,000,000 or more	0.74	0.78
		Total	0.87	0.79

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			All	Median
	852 Pathology and Diagnostic Imaging Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.17 1.20 0.97 0.89 0.88 0.85 1.00	0.81 0.70 0.76 0.75 0.84 0.85 0.78
	853 Allied Health Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.99 0.84 0.84 0.80 0.78 0.78 0.84	0.84 0.81 0.83 0.82 0.79 0.75 0.82
	859 Other Health Care Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.40 0.86 0.81 0.81 0.87 0.77 0.90	0.86 0.75 0.83 0.77 0.83 0.77 0.81
	860 Residential Care Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	3.29 1.32 1.34 1.07 1.01 0.88 1.20	0.91 0.87 0.88 0.86 0.85 0.81 0.85
	871 Child Care Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	2.14 1.19 0.97 0.93 0.92 0.75 1.08	1.04 0.93 0.92 0.92 0.88 0.84 0.92
	879 Other Social Assistance Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.15 0.99 0.88 0.88 0.89 0.83 0.93	0.87 0.86 0.82 0.83 0.82 0.79 0.83

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All	Median
r.Arts and Recreation Services	891 Museum Operation	a. 50,000 to less than 100,000	1.05	0.94
		b. 100,000 to less than 300,000	0.99	0.88
		c. 300,000 to less than 500,000	0.92	0.88
		d. 500,000 to less than 1,000,000	1.06	0.86
		e. 1,000,000 to less than 5,000,000	0.96	0.86
		Total	1.02	0.89
	892 Parks and Gardens Operations	a. 50,000 to less than 100,000	0.86	0.78
		b. 100,000 to less than 300,000	0.84	0.81
		c. 300,000 to less than 500,000	1.78	0.73
		d. 500,000 to less than 1,000,000	0.83	0.81
		e. 1,000,000 to less than 5,000,000	0.89	0.85
		f. 5,000,000 or more	0.70	0.74
		Total	1.02	0.82
	900 Creative and Performing Arts Activities	a. 50,000 to less than 100,000	0.92	0.81
		b. 100,000 to less than 300,000	0.78	0.75
		c. 300,000 to less than 500,000	0.70	0.73
		d. 500,000 to less than 1,000,000	0.76	0.80
		e. 1,000,000 to less than 5,000,000	0.80	0.82
		f. 5,000,000 or more	0.80	0.81
		Total	0.80	0.78
	911 Sports and Physical Recreation Activities	a. 50,000 to less than 100,000	1.03	0.91
		b. 100,000 to less than 300,000	0.86	0.85
		c. 300,000 to less than 500,000	0.83	0.86
		d. 500,000 to less than 1,000,000	0.87	0.85
		e. 1,000,000 to less than 5,000,000	0.84	0.85
		f. 5,000,000 or more	0.82	0.83
		Total	0.87	0.85
	912 Horse and Dog Racing Activities	a. 50,000 to less than 100,000	1.74	0.93
		b. 100,000 to less than 300,000	0.99	0.86
		c. 300,000 to less than 500,000	0.93	0.87
		d. 500,000 to less than 1,000,000	0.94	0.92
		e. 1,000,000 to less than 5,000,000	0.86	0.83
		f. 5,000,000 or more	0.91	0.86
		Total	1.06	0.88
	913 Amusement and Other Recreation Activities	a. 50,000 to less than 100,000	0.91	0.83
		b. 100,000 to less than 300,000	0.86	0.83
		c. 300,000 to less than 500,000	0.80	0.83
		d. 500,000 to less than 1,000,000	0.81	0.79
		e. 1,000,000 to less than 5,000,000	0.79	0.80
		f. 5,000,000 or more	0.69	0.70
		Total	0.83	0.82
	920 Gambling Activities	a. 50,000 to less than 100,000	0.96	0.81



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			Mean	Median
		b. 100,000 to less than 300,000	0.76	0.72
		c. 300,000 to less than 500,000	0.74	0.79
		d. 500,000 to less than 1,000,000	0.89	0.89
		e. 1,000,000 to less than 5,000,000	1.03	0.86
		f. 5,000,000 or more	0.69	0.72
		Total	0.82	0.79
s.Other Services	941 Automotive Repair and Maintenance	a. 50,000 to less than 100,000	0.89	0.85
		b. 100,000 to less than 300,000	0.83	0.85
		c. 300,000 to less than 500,000	0.84	0.87
		d. 500,000 to less than 1,000,000	0.84	0.87
		e. 1,000,000 to less than 5,000,000	0.84	0.88
		f. 5,000,000 or more	0.83	0.86
		Total	0.84	0.87
	942 Machinery and Equipment Repair and Maintenance	a. 50,000 to less than 100,000	5.58	0.80
		b. 100,000 to less than 300,000	0.77	0.78
		c. 300,000 to less than 500,000	0.80	0.82
		d. 500,000 to less than 1,000,000	0.84	0.86
		e. 1,000,000 to less than 5,000,000	0.85	0.87
		f. 5,000,000 or more	0.82	0.85
		Total	1.45	0.83
	949 Other Repair and Maintenance	a. 50,000 to less than 100,000	0.86	0.84
		b. 100,000 to less than 300,000	0.78	0.85
		c. 300,000 to less than 500,000	0.78	0.84
		d. 500,000 to less than 1,000,000	0.86	0.87
		e. 1,000,000 to less than 5,000,000	0.77	0.82
		Total	0.81	0.85
	951 Personal Care Services	a. 50,000 to less than 100,000	1.02	0.92
		b. 100,000 to less than 300,000	0.92	0.89
		c. 300,000 to less than 500,000	0.87	0.87
		d. 500,000 to less than 1,000,000	0.85	0.86
		e. 1,000,000 to less than 5,000,000	0.83	0.85
		f. 5,000,000 or more	0.78	0.84
		Total	0.90	0.88
	952 Funeral, Crematorium and Cemetery Services	a. 50,000 to less than 100,000	0.87	0.83
		b. 100,000 to less than 300,000	0.92	0.73
		c. 300,000 to less than 500,000	0.82	0.81
		d. 500,000 to less than 1,000,000	0.81	0.77
		e. 1,000,000 to less than 5,000,000	0.74	0.79
		f. 5,000,000 or more	0.69	0.65
		Total	0.80	0.77
	953 Other Personal Services	a. 50,000 to less than 100,000	0.82	0.79
		b. 100,000 to less than 300,000	0.81	0.83

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			Mean	Median
		c. 300,000 to less than 500,000	0.81	0.84
		d. 500,000 to less than 1,000,000	0.80	0.83
		e. 1,000,000 to less than 5,000,000	0.82	0.84
		f. 5,000,000 or more	0.77	0.81
		Total	0.81	0.83
	954 Religious Services	a. 50,000 to less than 100,000	1.64	0.98
		b. 100,000 to less than 300,000	1.85	0.89
		c. 300,000 to less than 500,000	1.18	0.85
		d. 500,000 to less than 1,000,000	2.04	0.88
		e. 1,000,000 to less than 5,000,000	1.26	0.89
		f. 5,000,000 or more	0.88	0.74
		Total	1.65	0.90
	955 Civic, Professional and Other Interest Group Services	a. 50,000 to less than 100,000	1.04	0.86
		b. 100,000 to less than 300,000	0.98	0.87
		c. 300,000 to less than 500,000	0.91	0.86
		d. 500,000 to less than 1,000,000	0.92	0.86
		e. 1,000,000 to less than 5,000,000	0.86	0.84
		f. 5,000,000 or more	0.82	0.81
		Total	0.94	0.86
	960 Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	Total	0.86	0.714

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.01	0.03	0.03	0.03		0.70	0.35	0.25	0.21	
0.03	0.04	0.03	0.04		0.33	0.29	0.28	0.26	
0.03	0.04	0.03	0.04		0.29	0.26	0.26	0.22	
0.04	0.04	0.04	0.04		0.27	0.28	0.28	0.29	
0.03	0.03	0.03	0.03		0.24	0.21	0.23	0.21	
0.03	0.03	0.03	0.03		0.17	0.16	0.18	0.16	
0.03	0.04	0.03	0.04		0.29	0.24	0.25	0.22	
-0.03	-0.02	0.02	0.01		1.10	0.29	0.41	0.37	
-0.04	-0.04	n.a.	-0.01		0.34	0.27	0.29	0.26	
-0.03	-0.04	-0.02	-0.03		0.23	0.20	0.20	0.16	
-0.04	-0.04	-0.03	-0.04		0.23	0.19	0.21	0.18	
-0.05	-0.05	-0.04	-0.05		0.18	0.15	0.16	0.13	
-0.04	-0.05	-0.03	-0.04		0.14	0.12	0.12	0.11	
-0.04	-0.05	-0.02	-0.03		0.25	0.18	0.19	0.16	
-0.07	-0.04	n.a.	0.01		0.63	0.39	0.33	0.30	
-0.04	-0.04	-0.01	-0.02		0.37	0.30	0.26	0.23	
-0.03	-0.03	-0.01	-0.01		0.32	0.22	0.22	0.19	
-0.03	-0.03	-0.01	-0.02		0.26	0.24	0.21	0.21	
-0.03	-0.03	-0.01	-0.02		0.24	0.23	0.21	0.20	
-0.02	-0.01	-0.01	0.00		0.16	0.13	0.15	0.13	
-0.04	-0.03	-0.01	-0.01		0.31	0.24	0.22	0.21	
-0.04	0.01	0.02	0.04		0.68	0.36	0.33	0.26	
n.a.	0.02	0.03	0.03		0.27	0.22	0.22	0.19	
0.01	0.02	0.03	0.03		0.19	0.14	0.15	0.12	
0.01	0.02	0.03	0.03		0.14	0.11	0.12	0.11	
0.01	0.02	0.02	0.02		0.11	0.09	0.10	0.08	
n.a.	0.00	0.01	0.01		0.07	0.06	0.07	0.06	
n.a.	0.02	0.03	0.03		0.19	0.13	0.14	0.11	
-0.06	0.01	-0.04	0.01		0.39	0.38	0.41	0.38	
0.02	0.03	0.03	0.04		0.24	0.19	0.21	0.15	
0.01	0.02	0.02	0.03		0.14	0.13	0.13	0.09	
n.a.	0.02	0.02	0.02		0.16	0.12	0.14	0.10	
0.01	0.02	0.02	0.02		0.14	0.09	0.12	0.08	
n.a.	0.01	0.01	0.02		0.10	0.06	0.09	0.06	
n.a.	0.02	0.02	0.03		0.16	0.12	0.15	0.10	
n.a.	0.02	0.04	0.06		0.48	0.38	n.a.	n.a.	
0.02	0.02	0.03	0.03		0.25	0.19	0.23	0.17	
0.01	0.02	0.02	0.02		0.17	0.12	0.16	0.12	
0.02	0.02	0.02	0.02		0.15	0.11	0.14	0.10	
0.01	0.02	0.02	0.02		0.11	0.10	0.11	0.09	
0.01	0.01	0.02	0.01		0.12	0.11	0.10	0.10	
0.01	0.02	0.02	0.02		0.16	0.12	0.14	0.11	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.03	0.04	0.04	0.04	0.04	0.27	0.23	n.a.	n.a.	n.a.
n.a.	0.02	0.02	0.04	0.04	0.31	0.26	0.24	0.17	0.17
0.02	0.03	0.03	0.04	0.04	0.23	0.21	0.23	0.21	0.21
-0.01	0.00	n.a.	0.00	0.00	0.15	0.13	0.15	0.13	0.13
-0.02	-0.05	-0.01	-0.02	-0.02	0.18	0.12	0.15	0.10	0.10
-0.02	-0.04	-0.02	-0.04	-0.04	0.11	0.10	0.11	0.12	0.12
n.a.	0.01	0.01	0.02	0.02	0.20	0.15	0.17	0.14	0.14
-0.03	-0.02	n.a.	-0.02	-0.02	n.a.	n.a.	n.a.	n.a.	n.a.
-0.04	-0.01	0.02	0.02	0.02	0.49	0.39	0.35	0.24	0.24
-0.05	0.00	0.01	0.03	0.03	0.38	0.32	0.26	0.23	0.23
-0.02	0.01	0.01	0.03	0.03	0.25	0.20	0.20	0.18	0.18
-0.01	0.01	0.01	0.02	0.02	0.19	0.17	0.17	0.15	0.15
n.a.	0.02	0.02	0.02	0.02	0.17	0.13	0.16	0.12	0.12
n.a.	0.02	0.02	0.02	0.02	0.11	0.08	0.09	0.07	0.07
-0.03	0.01	0.02	0.02	0.02	0.26	0.18	0.19	0.15	0.15
-0.17	0.00	0.03	0.02	0.02	1.53	0.56	n.a.	n.a.	n.a.
-0.05	-0.02	n.a.	-0.01	-0.01	0.50	0.38	0.33	0.31	0.31
-0.03	-0.02	0.01	0.00	0.00	0.36	0.29	0.30	0.29	0.29
-0.02	-0.02	-0.01	-0.02	-0.02	0.28	0.23	0.26	0.22	0.22
-0.03	-0.03	-0.01	0.00	0.00	0.20	0.19	0.17	0.16	0.16
-0.02	-0.01	-0.01	-0.01	-0.01	0.18	0.15	0.17	0.14	0.14
-0.05	-0.02	n.a.	0.00	0.00	0.39	0.27	0.25	0.21	0.21
n.a.	0.03	0.04	0.05	0.05	0.40	0.32	0.36	0.31	0.31
0.01	0.03	0.02	0.03	0.03	0.35	0.32	0.32	0.29	0.29
-0.03	0.03	0.03	0.03	0.03	0.27	0.20	0.27	0.19	0.19
0.03	0.04	0.03	0.04	0.04	0.27	0.24	0.27	0.24	0.24
0.03	0.03	0.03	0.03	0.03	0.22	0.21	0.22	0.21	0.21
-0.01	0.02	0.02	0.03	0.03	0.24	0.17	0.18	0.17	0.17
0.01	0.03	0.03	0.03	0.03	0.28	0.24	0.26	0.22	0.22
-0.02	0.01	n.a.	0.03	0.03	0.41	0.37	0.38	0.34	0.34
n.a.	0.00	0.02	0.02	0.02	0.33	0.27	0.32	0.27	0.27
-0.02	-0.02	-0.01	-0.02	-0.02	0.29	0.22	0.26	0.20	0.20
-0.03	-0.04	-0.02	-0.03	-0.03	0.24	0.23	0.22	0.22	0.22
-0.03	-0.03	-0.01	-0.02	-0.02	0.17	0.17	0.16	0.17	0.17
-0.01	-0.01	-0.01	-0.01	-0.01	0.13	0.05	0.06	0.05	0.05
-0.02	-0.02	n.a.	-0.01	-0.01	0.27	0.23	0.26	0.22	0.22
0.01	0.02	0.04	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.04	0.04	0.04	0.36	0.34	0.31	0.25	0.25
0.03	0.03	n.a.	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.04	0.04	0.04	0.30	0.25	0.28	0.25	0.25
0.01	0.05	0.05	0.05	0.05	0.37	0.34	0.34	0.31	0.31
n.a.	0.04	0.04	0.05	0.05	0.42	0.38	0.38	0.38	0.38

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.05	0.05	0.06	0.05		0.38	0.37	0.38	0.37	
0.04	0.05	0.06	0.06		0.36	0.37	0.40	0.40	
0.05	0.05	0.05	0.05		0.35	0.34	0.35	0.34	
0.03	0.02	0.03	0.03		0.25	0.16	0.27	0.24	
0.03	0.05	0.05	0.05		0.37	0.36	0.37	0.36	
0.03	0.03	0.04	0.04		0.50	0.39	0.39	0.34	
0.03	0.04	0.04	0.04		0.34	0.28	0.31	0.27	
0.04	0.04	0.04	0.04		0.35	0.25	0.33	0.25	
0.03	0.03	0.04	0.04		0.29	0.23	0.29	0.23	
0.02	0.02	0.03	0.03		0.22	0.15	0.23	0.16	
0.01	0.01	0.02	0.02		0.12	0.08	0.12	0.07	
0.03	0.03	0.04	0.04		0.30	0.22	0.28	0.22	
-0.22	-0.11	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-6.10	0.05	0.06	0.08		0.58	0.50	0.50	0.47	
-7.28	0.02	-3.08	0.04		0.38	0.38	n.a.	n.a.	
-7.11	-0.11	-0.12	0.03		0.89	0.22	n.a.	n.a.	
-2.60	-0.01	0.03	0.01		0.88	0.14	0.13	0.11	
-0.44	0.00	0.01	0.00		0.25	0.09	0.15	0.07	
-2.64	n.a.	-0.21	0.01		0.50	0.27	0.25	0.15	
-0.72	-0.01	0.04	0.04		2.63	0.73	n.a.	n.a.	
-2.01	0.01	0.04	0.04		1.77	0.66	0.51	0.43	
-5.72	0.03	0.06	0.05		0.45	0.31	0.44	0.31	
-7.19	0.02	0.05	0.06		0.53	0.36	0.44	0.36	
-4.63	-0.04	-0.16	0.02		1.08	0.28	0.18	0.15	
-0.07	0.01	0.02	0.03		0.14	0.12	0.11	0.08	
-2.55	0.01	0.01	0.04		0.89	0.31	0.30	0.24	
-2.10	-0.11	0.04	0.05		13.25	4.07	n.a.	n.a.	
-2.07	-0.09	0.05	0.04		3.68	0.84	0.38	0.27	
-0.37	-0.06	0.04	0.05		1.70	0.71	0.27	0.20	
-2.61	0.00	0.04	0.04		0.73	0.30	0.32	0.22	
-0.33	-0.01	0.03	0.03		0.96	0.27	0.16	0.11	
-0.18	-0.03	-0.02	-0.01		0.14	0.10	0.10	0.06	
-1.06	-0.03	0.01	0.02		2.25	0.27	0.18	0.11	
-0.03	0.03	0.05	0.04		0.47	0.36	0.33	0.23	
0.03	0.03	0.04	0.04		0.35	0.26	0.28	0.24	
0.02	0.03	0.03	0.04		0.21	0.17	0.19	0.17	
0.03	0.03	0.03	0.03		0.23	0.20	0.24	0.20	
0.02	0.02	0.03	0.03		0.19	0.17	0.17	0.16	
0.03	0.03	0.03	0.03		0.15	0.14	0.14	0.14	
0.02	0.03	0.03	0.03		0.22	0.17	0.19	0.16	
-0.06	0.01	0.03	0.02		n.a.	n.a.	n.a.	n.a.	
-0.08	0.03	0.04	0.04		1.03	0.32	0.35	0.28	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All			Profitable		All			Profitable	
Mean	Median		Mean	Median	Mean	Median		Mean	Median
-0.21	0.02		0.02	0.02	0.97	0.23		0.28	0.22
n.a.	0.03		0.04	0.03	0.21	0.14		0.18	0.11
0.01	0.01		0.02	0.03	0.25	0.19		0.22	0.18
-0.04	0.00		0.01	0.00	0.14	0.11		0.13	0.11
-0.06	0.02		0.03	0.03	0.52	0.22		0.23	0.18
-2.47	-0.87		0.01	0.04	5.77	2.43		0.35	0.26
-0.99	-0.04		-0.05	0.07	2.16	0.71		0.50	0.50
-1.27	-0.02		-1.38	0.06	1.86	0.51		0.32	0.32
-0.87	-0.05		0.04	0.05	1.12	0.53		0.28	0.15
-0.67	-0.06		-0.13	0.00	0.96	0.48		0.19	0.15
-0.15	0.00		-0.06	0.02	0.21	0.13		0.12	0.07
-1.08	-0.05		-0.24	0.05	1.95	0.56		0.30	0.24
-0.05	0.05		0.04	0.06	3.18	0.48		0.51	0.47
-0.65	0.06		0.06	0.07	0.49	0.50		0.46	0.48
0.03	0.06		0.06	0.07	0.43	0.38		0.40	0.38
0.02	0.04		0.04	0.05	0.32	0.30		0.31	0.27
n.a.	0.03		0.04	0.04	0.30	0.25		0.26	0.25
0.01	0.03		0.03	0.03	0.27	0.25		0.25	0.25
-0.17	0.04		0.04	0.05	0.51	0.32		0.35	0.30
-0.02	0.03		0.06	0.07	0.53	0.41		0.45	0.41
0.02	0.01		0.04	0.04	0.47	0.30		0.29	0.24
n.a.	0.00		0.02	0.01	0.33	0.23		0.30	0.23
n.a.	0.00		0.01	0.01	0.22	0.17		0.24	0.17
n.a.	-0.01		0.01	0.00	0.17	0.13		0.19	0.13
-0.02	-0.02		-0.01	-0.02	0.15	0.11		0.16	0.11
-0.01	-0.01		0.01	0.00	0.23	0.15		0.21	0.15
-0.08	0.02		n.a.	0.03	n.a.	n.a.		n.a.	n.a.
n.a.	-0.03		0.01	0.00	0.38	0.30		n.a.	n.a.
-0.02	-0.01		n.a.	n.a.	0.23	0.15		n.a.	n.a.
0.01	0.00		n.a.	-0.01	0.22	0.16		n.a.	n.a.
n.a.	-0.01		n.a.	0.00	0.13	0.11		0.13	0.11
-0.03	-0.01		-0.01	-0.01	0.09	0.08		0.09	0.07
-0.02	-0.01		n.a.	0.00	0.22	0.13		0.16	0.13
-0.02	-0.01		0.02	0.01	n.a.	n.a.		n.a.	n.a.
-0.08	-0.01		0.02	0.01	0.34	0.23		0.21	0.15
n.a.	-0.02		n.a.	-0.03	0.24	0.25		0.22	0.18
0.01	0.00		0.01	0.00	0.17	0.17		0.18	0.19
n.a.	-0.01		n.a.	0.00	0.19	0.16		0.21	0.17
-0.02	-0.03		-0.02	-0.03	0.10	0.09		0.11	0.10
-0.02	-0.01		n.a.	0.00	0.19	0.14		0.17	0.15
-0.13	-0.08		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
-0.03	-0.03		n.a.	-0.02	0.31	0.21		0.19	0.17

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.01	-0.03	-0.01	-0.02		0.20	0.18	0.19	0.14	
-0.01	-0.03	n.a.	-0.02		0.25	0.18	0.20	0.14	
-0.02	-0.02	-0.02	-0.02		0.18	0.15	0.19	0.16	
-0.02	-0.02	-0.02	-0.02		0.13	0.11	0.14	0.10	
-0.03	-0.02	-0.01	-0.02		0.24	0.16	0.18	0.15	
0.01	-0.01	0.02	-0.01		n.a.	n.a.	n.a.	n.a.	
-0.03	-0.03	-0.02	-0.03		0.29	0.24	0.29	0.24	
-0.01	-0.01	-0.01	-0.01		0.20	0.18	0.20	0.14	
0.01	0.00	0.02	0.02		0.18	0.16	0.16	0.16	
n.a.	-0.01	n.a.	-0.01		0.07	0.05	0.06	0.05	
n.a.	-0.01	n.a.	0.00		0.19	0.14	0.17	0.14	
-0.02	-0.04	-0.01	-0.04		n.a.	n.a.	n.a.	n.a.	
-0.03	0.00	0.02	0.01		0.52	0.32	0.33	0.23	
-0.02	-0.03	-0.02	-0.03		0.21	0.15	0.17	0.14	
-0.03	-0.03	-0.03	-0.02		0.28	0.25	0.25	0.25	
-0.01	-0.02	-0.01	-0.02		0.20	0.17	0.20	0.18	
-0.04	-0.04	-0.03	-0.03		0.17	0.11	0.10	0.10	
-0.03	-0.02	-0.01	-0.02		0.25	0.18	0.19	0.16	
0.01	0.02	0.03	0.04		0.45	0.36	0.36	0.25	
0.02	0.02	0.03	0.03		0.31	0.26	0.26	0.23	
0.01	0.01	0.01	0.02		0.32	0.30	0.29	0.28	
0.02	0.01	0.02	0.02		0.32	0.33	0.31	0.33	
0.02	0.02	0.02	0.02		0.30	0.32	0.30	0.32	
0.02	0.03	0.02	0.03		0.20	0.19	0.20	0.19	
0.02	0.02	0.02	0.02		0.31	0.31	0.29	0.30	
-0.09	-0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.03	0.04	0.05	0.04		0.30	0.19	n.a.	n.a.	
0.02	0.03	0.04	0.05		0.25	0.23	0.29	0.23	
-0.01	0.04	0.04	0.05		0.42	0.34	0.33	0.26	
0.03	0.04	0.04	0.04		0.21	0.18	0.20	0.18	
0.02	0.03	0.03	0.03		0.16	0.15	0.15	0.13	
0.01	0.03	0.03	0.04		0.25	0.19	0.22	0.19	
-0.28	-0.02	0.02	0.00		2.25	0.34	n.a.	n.a.	
-0.01	-0.01	0.02	0.01		0.41	0.22	0.21	0.18	
n.a.	0.00	0.01	0.00		0.23	0.19	0.18	0.17	
n.a.	0.00	0.01	0.01		0.22	0.18	0.19	0.18	
n.a.	0.00	0.01	0.01		0.18	0.16	0.17	0.16	
n.a.	-0.01	n.a.	0.00		0.11	0.09	0.11	0.09	
-0.02	0.00	0.01	0.01		0.24	0.15	0.16	0.14	
-0.02	-0.01	0.02	0.03		0.63	0.49	0.30	0.18	
-0.01	0.02	0.03	0.03		0.33	0.28	0.29	0.25	
0.01	0.02	0.02	0.02		0.30	0.23	0.19	0.17	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.01	0.02	0.02	0.03		0.21	0.19	0.20	0.17	
0.01	0.02	0.02	0.03		0.19	0.19	0.18	0.19	
0.01	0.02	0.02	0.02		0.16	0.14	0.16	0.14	
n.a.	0.02	0.02	0.03		0.24	0.20	0.20	0.17	
-0.02	0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
n.a.	0.02	0.02	0.03		0.41	0.27	0.34	0.27	
0.04	0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.01	0.02	0.02	0.02		0.18	0.20	n.a.	n.a.	
0.01	0.00	0.01	0.00		0.23	0.23	0.17	0.13	
0.02	0.03	0.03	0.03		0.17	0.18	0.19	0.18	
0.01	0.02	0.03	0.03		0.27	0.22	0.22	0.21	
0.02	0.03	0.04	0.04		0.68	0.40	0.44	0.39	
0.01	0.02	0.02	0.03		0.36	0.34	0.31	0.34	
0.03	0.03	0.03	0.03		0.22	0.20	0.20	0.14	
0.02	0.03	0.03	0.03		0.24	0.18	0.22	0.18	
0.02	0.03	0.03	0.03		0.23	0.22	0.24	0.24	
n.a.	-0.01	0.01	0.02		0.14	0.09	0.15	0.10	
0.02	0.03	0.03	0.03		0.29	0.23	0.25	0.23	
0.02	0.02	0.04	0.04		0.44	0.41	0.40	0.38	
0.02	0.03	0.03	0.03		0.29	0.24	0.24	0.22	
0.03	0.03	0.04	0.04		0.27	0.25	0.27	0.26	
0.03	0.03	0.03	0.03		0.26	0.24	0.25	0.24	
0.03	0.03	0.03	0.03		0.23	0.21	0.23	0.21	
0.03	0.03	0.03	0.03		0.20	0.17	0.17	0.15	
0.03	0.03	0.03	0.03		0.26	0.23	0.24	0.22	
0.02	0.01	0.03	0.01		0.36	0.23	n.a.	n.a.	
n.a.	0.03	0.04	0.03		0.32	0.23	0.33	0.19	
0.02	0.01	0.04	0.04		0.40	0.25	0.32	0.25	
0.03	0.03	0.03	0.03		0.24	0.24	0.24	0.24	
0.03	0.03	0.03	0.03		0.14	0.13	0.14	0.13	
0.02	0.03	0.03	0.03		0.29	0.24	0.26	0.24	
0.03	0.04	0.04	0.04		0.40	0.33	0.35	0.33	
0.03	0.03	0.04	0.03		0.31	0.25	0.29	0.25	
0.03	0.03	0.03	0.03		0.24	0.20	0.23	0.20	
0.03	0.03	0.03	0.03		0.24	0.20	0.24	0.20	
0.03	0.03	0.03	0.03		0.19	0.18	0.19	0.18	
0.03	0.03	0.03	0.03		0.16	0.13	0.15	0.12	
0.03	0.03	0.03	0.03		0.24	0.20	0.23	0.20	
0.03	0.03	0.04	0.04		n.a.	n.a.	n.a.	n.a.	
n.a.	0.03	0.03	0.03		0.32	0.27	0.28	0.23	
0.03	0.03	0.03	0.04		0.23	0.18	0.21	0.16	
0.03	0.03	0.03	0.03		0.28	0.22	0.26	0.22	



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.02	0.03		0.03	0.03		0.19	0.17		0.18	0.17	
0.01	0.02		0.02	0.03		0.15	0.13		0.15	0.13	
0.02	0.03		0.03	0.03		0.21	0.18		0.20	0.17	
0.02	0.04		0.03	0.05		0.49	0.47		0.45	0.47	
0.03	0.03		0.03	0.03		0.32	0.27		0.28	0.26	
0.03	0.03		0.03	0.03		0.25	0.23		0.25	0.24	
0.03	0.03		0.03	0.03		0.25	0.25		0.25	0.26	
0.03	0.03		0.03	0.03		0.22	0.21		0.22	0.21	
0.02	0.03		0.03	0.03		0.16	0.16		0.16	0.16	
0.03	0.03		0.03	0.03		0.25	0.23		0.24	0.22	
n.a.	n.a.		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.04	0.05		0.32	0.31		0.34	0.31	
0.03	0.02		0.03	0.02		0.24	0.18		0.24	0.18	
0.04	0.04		0.04	0.04		0.27	0.26		0.27	0.26	
0.02	0.02		0.03	0.03		0.27	0.17		0.20	0.17	
0.01	0.02		0.02	0.02		0.13	0.12		0.13	0.12	
0.02	0.03		0.03	0.03		0.24	0.20		0.22	0.20	
0.03	0.03		0.03	0.03		0.47	0.42		n.a.	n.a.	
0.03	0.04		0.03	0.04		0.29	0.24		0.26	0.24	
0.03	0.03		0.04	0.04		0.39	0.28		0.30	0.27	
0.01	0.02		0.03	0.03		0.26	0.22		0.23	0.22	
0.03	0.03		0.03	0.03		0.20	0.19		0.21	0.20	
0.02	0.03		0.03	0.03		0.16	0.15		0.16	0.15	
0.02	0.03		0.03	0.03		0.24	0.21		0.22	0.21	
0.01	0.03		0.03	0.03		0.51	0.38		0.37	0.33	
0.03	0.03		0.04	0.04		0.30	0.26		0.27	0.25	
0.03	0.03		0.04	0.04		0.28	0.26		0.27	0.26	
0.03	0.04		0.04	0.04		0.28	0.26		0.27	0.26	
0.03	0.04		0.04	0.04		0.25	0.25		0.25	0.25	
0.03	0.03		0.03	0.03		0.21	0.22		0.21	0.22	
0.03	0.03		0.03	0.04		0.28	0.26		0.26	0.25	
n.a.	0.02		0.03	0.02		0.75	0.48		n.a.	n.a.	
0.04	0.05		0.05	0.06		0.54	0.45		0.44	0.45	
0.02	0.03		0.03	0.03		0.39	0.23		0.29	0.21	
0.04	0.04		0.05	0.05		0.38	0.25		0.28	0.24	
0.03	0.03		0.03	0.03		0.28	0.27		0.28	0.27	
0.03	0.03		0.03	0.03		0.22	0.14		0.23	0.15	
0.03	0.03		0.04	0.04		0.40	0.29		0.32	0.27	
-1.50	0.00		0.04	0.05		0.55	0.40		n.a.	n.a.	
-0.09	0.02		0.03	0.03		1.83	0.17		0.24	0.19	
-0.10	n.a.		0.01	0.02		0.54	0.28		0.31	0.28	
-0.01	0.02		0.03	0.02		0.51	0.20		0.18	0.13	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.05	0.02		0.02	0.02	0.02	0.68	0.16		0.14	0.14	
0.02	0.01		0.02	0.02	0.02	0.10	0.08		0.11	0.08	
-0.21	0.02		0.02	0.02	0.02	0.58	0.15		0.17	0.14	
-0.11	-0.04		0.04	0.03	0.03	2.07	0.55		n.a.	n.a.	
n.a.	0.01		0.02	0.02	0.02	0.37	0.23		0.24	0.17	
0.02	0.01		0.02	0.01	0.01	0.28	0.20		0.28	0.16	
0.03	0.03		0.03	0.03	0.03	0.24	0.20		0.24	0.21	
-0.02	0.02		0.02	0.02	0.02	0.21	0.17		0.16	0.12	
0.01	0.01		0.02	0.02	0.02	0.12	0.10		0.11	0.10	
-0.01	0.02		0.02	0.03	0.03	0.32	0.15		0.18	0.13	
-0.26	-0.12		n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.	
0.01	0.05		0.05	0.05	0.05	0.38	0.33		0.36	0.33	
0.02	0.03		0.03	0.03	0.03	0.25	0.22		0.24	0.18	
0.04	0.04		0.04	0.04	0.04	0.29	0.28		0.25	0.23	
0.03	0.03		0.03	0.03	0.03	0.24	0.20		0.22	0.20	
0.02	0.02		0.02	0.02	0.02	0.13	0.11		0.13	0.11	
0.01	0.03		0.03	0.03	0.03	0.23	0.19		0.21	0.18	
-0.02	0.00		0.04	0.05	0.05	n.a.	n.a.		n.a.	n.a.	
-0.02	0.02		0.03	0.02	0.02	0.25	0.14		0.29	0.20	
0.02	0.02		0.03	0.03	0.03	0.25	0.22		n.a.	n.a.	
0.01	0.01		0.01	0.02	0.02	0.23	0.18		0.16	0.15	
0.01	0.02		0.02	0.03	0.03	0.18	0.17		0.18	0.17	
0.02	0.02		0.02	0.02	0.02	0.10	0.09		0.11	0.10	
0.01	0.02		0.02	0.02	0.02	0.18	0.15		0.17	0.15	
-0.19	0.02		0.04	0.02	0.02	n.a.	n.a.		n.a.	n.a.	
0.02	0.01		0.02	0.02	0.02	0.33	0.29		0.31	0.24	
-0.09	-0.02		-0.01	-0.02	-0.02	0.46	0.42		n.a.	n.a.	
0.01	0.01		0.03	0.02	0.02	0.28	0.13		0.23	0.13	
n.a.	0.00		n.a.	0.02	0.02	0.23	0.18		0.18	0.14	
0.01	0.01		0.02	0.01	0.01	0.18	0.14		0.16	0.15	
-0.01	0.01		0.02	0.02	0.02	0.28	0.18		0.20	0.15	
0.01	0.02		0.03	0.03	0.03	0.50	0.34		0.47	0.34	
0.02	0.02		0.03	0.03	0.03	0.33	0.22		0.22	0.18	
0.02	0.02		0.03	0.03	0.03	0.19	0.18		0.19	0.17	
0.02	0.03		0.03	0.03	0.03	0.23	0.22		0.22	0.22	
0.02	0.03		0.03	0.03	0.03	0.21	0.20		0.19	0.20	
0.02	0.02		0.02	0.02	0.02	0.16	0.14		0.14	0.14	
0.02	0.02		0.03	0.03	0.03	0.23	0.20		0.20	0.18	
0.02	0.02		0.03	0.02	0.02	n.a.	n.a.		n.a.	n.a.	
0.01	0.01		0.02	0.01	0.01	n.a.	n.a.		n.a.	n.a.	
0.01	0.00		0.03	0.03	0.03	0.19	0.07		n.a.	n.a.	
0.02	0.02		0.02	0.02	0.02	0.15	0.13		0.14	0.12	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.02	0.02	0.02		0.10	0.07	0.10	0.07	
0.02	0.02	0.02	0.02		0.19	0.12	0.15	0.11	
0.01	0.02	0.04	0.04		0.56	0.45	0.45	0.43	
0.02	0.03	0.03	0.03		0.33	0.31	0.31	0.30	
0.03	0.03	0.03	0.03		0.29	0.24	0.26	0.22	
0.02	0.03	0.03	0.03		0.26	0.23	0.23	0.22	
0.03	0.03	0.03	0.03		0.22	0.21	0.21	0.21	
0.02	0.02	0.02	0.02		0.17	0.16	0.17	0.16	
0.02	0.03	0.03	0.03		0.25	0.21	0.22	0.20	
0.02	0.02	0.02	0.02		0.29	0.28	n.a.	n.a.	
0.04	0.02	0.05	0.04		0.50	0.39	n.a.	n.a.	
0.03	0.04	0.04	0.04		0.26	0.24	0.23	0.23	
0.03	0.03	0.03	0.03		0.23	0.21	0.23	0.21	
0.03	0.03	0.03	0.03		0.14	0.10	0.14	0.10	
0.03	0.03	0.03	0.03		0.24	0.21	0.21	0.20	
0.01	0.03	0.04	0.04		0.56	0.31	0.33	0.18	
0.03	0.03	0.04	0.03		0.28	0.24	0.27	0.23	
0.03	0.03	0.03	0.03		0.25	0.21	0.24	0.21	
0.03	0.03	0.04	0.04		0.23	0.23	0.23	0.23	
0.03	0.03	0.03	0.04		0.27	0.25	0.27	0.25	
0.02	0.03	0.02	0.03		0.17	0.17	0.18	0.18	
0.03	0.03	0.03	0.03		0.26	0.23	0.25	0.23	
0.02	0.02	0.04	0.03		0.90	0.45	0.48	0.44	
0.02	0.01	0.02	0.02		0.29	0.21	0.31	0.27	
0.02	0.03	0.04	0.03		0.36	0.29	0.36	0.29	
0.04	0.03	0.04	0.04		0.21	0.17	0.21	0.15	
0.02	0.03	0.04	0.03		0.24	0.21	0.24	0.17	
0.03	0.03	0.03	0.03		0.17	0.16	0.16	0.16	
0.02	0.03	0.03	0.03		0.31	0.23	0.25	0.21	
0.01	0.01	0.03	0.03		0.51	0.32	0.29	0.23	
0.02	0.03	0.03	0.04		0.30	0.28	0.28	0.28	
0.03	0.04	0.04	0.04		0.30	0.28	0.28	0.25	
0.03	0.03	0.03	0.03		0.25	0.23	0.25	0.23	
0.02	0.03	0.03	0.03		0.20	0.18	0.19	0.18	
0.02	0.02	0.03	0.03		0.14	0.13	0.14	0.13	
0.02	0.03	0.03	0.03		0.23	0.20	0.21	0.18	
0.01	0.03	0.04	0.03		0.35	0.29	0.34	0.29	
0.02	0.03	0.04	0.04		0.34	0.26	0.32	0.25	
0.03	0.03	0.04	0.04		0.26	0.20	0.24	0.16	
0.03	0.03	0.03	0.03		0.24	0.21	0.23	0.20	
0.03	0.03	0.03	0.03		0.23	0.23	0.22	0.23	
0.02	0.02	0.02	0.03		0.15	0.15	0.15	0.15	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.03	0.03	0.03		0.26	0.23	0.24	0.21	
0.02	0.04	0.04	0.05		0.48	0.37	0.38	0.36	
0.03	0.03	0.04	0.04		0.51	0.27	0.31	0.26	
0.04	0.04	0.04	0.05		0.28	0.30	0.29	0.30	
0.04	0.04	0.04	0.04		0.29	0.29	0.28	0.28	
0.03	0.03	0.04	0.04		0.25	0.25	0.25	0.25	
0.02	0.03	0.03	0.03		0.18	0.17	0.17	0.17	
0.03	0.03	0.04	0.04		0.29	0.25	0.25	0.25	
0.01	0.01	0.02	0.00		0.58	0.30	n.a.	n.a.	
0.03	0.05	0.05	0.05		0.38	0.34	0.40	0.32	
0.04	0.04	0.05	0.05		0.25	0.23	0.26	0.27	
0.03	0.03	0.04	0.04		0.27	0.24	0.24	0.24	
0.03	0.04	0.03	0.04		0.28	0.28	0.27	0.26	
0.02	0.02	0.02	0.02		0.17	0.16	0.17	0.15	
0.03	0.03	0.03	0.04		0.27	0.24	0.25	0.24	
0.04	0.03	0.04	0.02		0.32	0.27	n.a.	n.a.	
0.05	0.05	0.06	0.06		0.33	0.24	0.31	0.23	
-0.34	0.04	0.05	0.05		0.34	0.27	0.31	0.27	
0.02	0.03	0.02	0.03		0.27	0.23	0.26	0.23	
-0.03	0.02	0.03	0.02		0.23	0.23	0.22	0.23	
-0.33	0.00	0.01	0.00		0.12	0.08	0.13	0.08	
-0.12	0.02	0.03	0.03		0.24	0.23	0.24	0.23	
-0.04	0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.04	0.04	0.05	0.05		0.32	0.35	0.31	0.35	
0.02	0.03	0.02	0.03		0.33	0.34	0.27	0.24	
0.04	0.03	0.04	0.03		0.32	0.30	0.32	0.30	
0.03	0.03	0.03	0.03		0.22	0.22	0.22	0.22	
0.02	0.02	0.02	0.03		0.14	0.12	0.14	0.11	
0.03	0.03	0.03	0.03		0.25	0.23	0.24	0.23	
0.02	0.01	0.04	0.02		0.45	0.24	0.43	0.24	
0.03	0.02	0.03	0.02		0.24	0.15	0.24	0.15	
0.03	0.04	0.04	0.04		0.25	0.24	0.24	0.21	
0.03	0.03	0.03	0.03		0.13	0.13	0.13	0.13	
0.03	0.03	0.04	0.04		0.26	0.21	0.26	0.21	
0.02	0.03	0.04	0.04		0.43	0.39	0.40	0.39	
0.02	0.03	0.03	0.04		0.32	0.27	0.31	0.27	
0.02	0.03	0.03	0.03		0.29	0.25	0.26	0.24	
0.03	0.03	0.04	0.04		0.27	0.26	0.26	0.25	
0.03	0.03	0.03	0.03		0.23	0.22	0.22	0.22	
0.03	0.03	0.03	0.03		0.17	0.16	0.17	0.17	
0.03	0.03	0.03	0.03		0.26	0.23	0.24	0.22	
0.04	0.05	0.05	0.05		0.49	0.47	0.48	0.42	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.04	0.05	0.05	0.05	0.05	0.37	0.36	0.38	0.38	0.38
0.03	0.04	0.03	0.04	0.04	0.27	0.20	0.25	0.20	0.20
0.04	0.04	0.04	0.05	0.05	0.32	0.31	0.32	0.31	0.31
0.03	0.03	0.04	0.04	0.04	0.27	0.26	0.27	0.26	0.26
0.03	0.03	0.03	0.03	0.03	0.21	0.20	0.21	0.20	0.20
0.04	0.04	0.04	0.04	0.04	0.33	0.30	0.33	0.30	0.30
0.03	0.04	0.05	0.05	0.05	0.51	0.47	0.48	0.46	0.46
0.03	0.04	0.04	0.04	0.04	0.35	0.30	0.33	0.26	0.26
0.03	0.04	0.04	0.04	0.04	0.37	0.31	0.30	0.27	0.27
0.04	0.04	0.04	0.04	0.04	0.32	0.29	0.31	0.28	0.28
0.04	0.04	0.04	0.04	0.04	0.28	0.27	0.27	0.27	0.27
0.03	0.03	0.03	0.03	0.03	0.22	0.22	0.21	0.21	0.21
0.03	0.04	0.04	0.04	0.04	0.31	0.28	0.29	0.27	0.27
0.03	0.04	0.04	0.04	0.04	0.48	0.37	0.39	0.37	0.37
0.04	0.04	0.04	0.05	0.05	0.37	0.33	0.35	0.34	0.34
0.03	0.04	0.04	0.04	0.04	0.31	0.30	0.30	0.30	0.30
0.04	0.04	0.04	0.04	0.04	0.32	0.30	0.30	0.29	0.29
0.03	0.04	0.04	0.04	0.04	0.26	0.25	0.25	0.25	0.25
0.03	0.03	0.03	0.03	0.03	0.21	0.20	0.20	0.20	0.20
0.03	0.04	0.04	0.04	0.04	0.31	0.28	0.29	0.27	0.27
-0.03	0.03	0.04	0.04	0.04	0.61	0.43	0.38	0.35	0.35
0.01	0.02	0.03	0.03	0.03	0.39	0.31	0.34	0.29	0.29
0.02	0.03	0.03	0.03	0.03	0.27	0.25	0.25	0.24	0.24
0.03	0.03	0.03	0.04	0.04	0.29	0.26	0.27	0.26	0.26
0.03	0.03	0.03	0.03	0.03	0.24	0.22	0.23	0.22	0.22
0.02	0.02	0.02	0.03	0.03	0.16	0.16	0.16	0.16	0.16
0.02	0.03	0.03	0.03	0.03	0.27	0.22	0.24	0.22	0.22
n.a.	0.03	0.04	0.04	0.04	0.57	0.38	0.40	0.34	0.34
0.03	0.04	0.04	0.04	0.04	0.38	0.32	0.35	0.32	0.32
0.02	0.03	0.03	0.04	0.04	0.30	0.25	0.28	0.24	0.24
0.03	0.03	0.03	0.03	0.03	0.28	0.27	0.26	0.26	0.26
0.02	0.03	0.03	0.03	0.03	0.25	0.22	0.23	0.20	0.20
0.01	0.02	0.02	0.03	0.03	0.25	0.19	0.21	0.19	0.19
0.02	0.03	0.03	0.04	0.04	0.31	0.26	0.28	0.25	0.25
n.a.	0.01	0.02	0.03	0.03	0.47	0.39	0.37	0.36	0.36
-0.01	0.00	0.01	0.01	0.01	0.39	0.33	0.32	0.31	0.31
n.a.	-0.01	0.01	0.00	0.00	0.36	0.32	0.33	0.31	0.31
0.01	0.01	0.01	0.02	0.02	0.33	0.31	0.30	0.30	0.30
0.01	0.02	0.01	0.02	0.02	0.27	0.24	0.25	0.24	0.24
0.01	0.01	0.01	0.01	0.01	0.23	0.21	0.21	0.19	0.19
n.a.	0.01	0.01	0.02	0.02	0.33	0.29	0.29	0.27	0.27
0.01	0.04	0.05	0.05	0.05	0.57	0.47	0.44	0.33	0.33

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.02	0.03	0.04	0.04	0.04	0.63	0.34	0.34	0.30	0.30
0.01	0.04	0.04	0.04	0.04	0.38	0.27	0.27	0.22	0.22
0.02	0.03	0.03	0.03	0.03	0.33	0.27	0.24	0.22	0.22
0.03	0.03	0.04	0.04	0.04	0.27	0.24	0.25	0.23	0.23
0.01	0.02	0.02	0.03	0.03	0.20	0.19	0.20	0.19	0.19
0.02	0.03	0.03	0.04	0.04	0.37	0.26	0.27	0.23	0.23
0.02	0.04	0.04	0.04	0.04	0.97	0.34	0.37	0.34	0.34
0.01	0.03	0.03	0.04	0.04	0.51	0.35	0.31	0.31	0.31
-0.02	0.04	0.04	0.04	0.04	0.38	0.26	0.26	0.26	0.26
0.03	0.04	0.04	0.04	0.04	0.31	0.28	0.29	0.28	0.28
0.03	0.03	0.03	0.03	0.03	0.24	0.23	0.23	0.23	0.23
0.02	0.02	0.03	0.03	0.03	0.16	0.14	0.16	0.15	0.15
0.02	0.03	0.03	0.04	0.04	0.31	0.23	0.24	0.23	0.23
n.a.	0.01	0.03	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.01	0.03	0.04	0.04	0.32	0.29	0.32	0.29	0.29
0.02	0.01	0.03	0.03	0.03	0.21	0.18	0.19	0.18	0.18
0.01	0.02	0.03	0.03	0.03	0.28	0.24	0.29	0.21	0.21
0.03	0.03	0.03	0.03	0.03	0.21	0.20	0.20	0.19	0.19
0.02	0.02	0.03	0.02	0.02	0.15	0.13	0.14	0.13	0.13
0.02	0.02	0.03	0.03	0.03	0.23	0.21	0.22	0.19	0.19
0.02	0.02	0.04	0.05	0.05	0.42	0.32	0.40	0.31	0.31
0.02	0.03	0.04	0.04	0.04	0.70	0.34	0.35	0.35	0.35
-0.01	0.02	0.03	0.03	0.03	0.47	0.20	0.20	0.20	0.20
0.03	0.03	0.03	0.03	0.03	0.23	0.21	0.23	0.21	0.21
0.03	0.03	0.03	0.03	0.03	0.21	0.21	0.19	0.20	0.20
0.02	0.02	0.03	0.03	0.03	0.18	0.18	0.17	0.18	0.18
0.02	0.03	0.03	0.03	0.03	0.29	0.21	0.22	0.20	0.20
n.a.	0.03	0.04	0.04	0.04	0.58	0.47	0.42	0.40	0.40
0.02	0.04	0.04	0.04	0.04	0.35	0.30	0.31	0.29	0.29
0.03	0.03	0.04	0.04	0.04	0.33	0.27	0.28	0.24	0.24
0.03	0.03	0.04	0.04	0.04	0.27	0.25	0.25	0.25	0.25
0.02	0.03	0.03	0.03	0.03	0.24	0.23	0.23	0.23	0.23
0.02	0.02	0.02	0.02	0.02	0.18	0.16	0.18	0.16	0.16
0.02	0.03	0.03	0.03	0.03	0.28	0.24	0.25	0.23	0.23
-0.01	0.03	0.03	0.04	0.04	0.81	0.39	0.42	0.34	0.34
0.02	0.03	0.04	0.04	0.04	0.42	0.31	0.33	0.29	0.29
0.02	0.03	0.04	0.04	0.04	0.35	0.30	0.26	0.25	0.25
0.03	0.04	0.03	0.04	0.04	0.27	0.25	0.26	0.24	0.24
0.03	0.03	0.03	0.03	0.03	0.24	0.23	0.24	0.23	0.23
0.02	0.03	0.02	0.03	0.03	0.18	0.17	0.19	0.17	0.17
0.02	0.03	0.03	0.03	0.03	0.29	0.24	0.25	0.23	0.23
0.03	0.03	0.05	0.05	0.05	0.46	0.38	0.43	0.40	0.40

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.03	0.04	0.04		0.30	0.27	0.29	0.26	
0.03	0.03	0.03	0.04		0.28	0.28	0.28	0.28	
0.03	0.03	0.03	0.03		0.27	0.26	0.27	0.26	
0.03	0.03	0.03	0.03		0.25	0.24	0.24	0.23	
0.02	0.03	0.03	0.03		0.19	0.19	0.19	0.17	
0.03	0.03	0.03	0.03		0.27	0.25	0.26	0.25	
0.01	0.03	0.03	0.03		0.55	0.35	0.37	0.31	
0.02	0.03	0.03	0.03		0.27	0.25	0.27	0.25	
0.03	0.03	0.04	0.03		0.26	0.24	0.24	0.24	
0.03	0.04	0.04	0.04		0.25	0.24	0.24	0.23	
0.03	0.03	0.03	0.03		0.22	0.21	0.21	0.20	
0.02	0.03	0.02	0.03		0.16	0.13	0.16	0.13	
0.03	0.03	0.03	0.03		0.26	0.23	0.23	0.22	
-0.02	n.a.	0.03	0.02		n.a.	n.a.	n.a.	n.a.	
-0.29	-0.02	0.02	0.02		1.36	0.38	n.a.	n.a.	
-3.40	-0.58	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-3.80	-0.05	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.01	0.00	0.02	0.02		0.44	0.21	0.23	0.14	
n.a.	0.03	n.a.	0.03		0.08	0.06	0.08	0.06	
-0.46	0.02	0.01	0.03		0.41	0.17	0.16	0.08	
-0.01	0.03	0.05	0.03		0.39	0.22	0.39	0.22	
0.02	0.02	0.03	0.01		0.11	0.08	0.09	0.04	
0.03	0.02	0.03	0.02		0.15	0.10	0.12	0.08	
0.01	0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.01	0.01	n.a.	n.a.		0.30	0.15	n.a.	n.a.	
n.a.	0.00	0.01	0.01		0.04	0.03	0.05	0.03	
0.01	0.01	0.03	0.02		0.23	0.09	0.20	0.06	
-0.14	0.05	0.06	0.05		0.52	0.33	0.35	0.31	
0.05	0.05	0.05	0.05		0.37	0.25	0.37	0.25	
-0.49	0.01	0.04	0.04		0.23	0.11	n.a.	n.a.	
-0.08	0.01	0.03	0.02		0.18	0.13	0.20	0.13	
0.01	0.01	0.02	0.02		0.11	0.03	0.09	0.03	
-0.89	0.02	0.03	0.03		4.68	0.19	0.23	0.17	
-0.35	0.01	0.03	0.02		4.03	0.30	n.a.	n.a.	
0.01	0.03	0.03	0.03		0.40	0.34	0.33	0.32	
0.01	0.02	0.03	0.03		0.35	0.24	0.25	0.23	
0.02	0.03	0.03	0.03		0.21	0.19	0.20	0.19	
-0.10	0.02	0.02	0.03		0.29	0.20	0.22	0.19	
-0.01	0.01	n.a.	0.01		0.19	0.18	0.18	0.22	
-0.07	0.02	0.02	0.03		0.48	0.22	0.23	0.22	
0.01	0.04	0.03	0.04		0.41	0.33	0.37	0.30	
0.03	0.04	0.03	0.04		0.29	0.26	0.27	0.25	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.03	0.04	0.04		0.27	0.24	0.26	0.24	
0.03	0.03	0.04	0.04		0.27	0.24	0.26	0.23	
0.03	0.03	0.03	0.04		0.24	0.23	0.24	0.23	
0.02	0.03	0.03	0.03		0.19	0.17	0.18	0.17	
0.03	0.04	0.03	0.04		0.27	0.25	0.26	0.24	
-0.10	0.01	0.03	0.04		1.04	0.41	0.40	0.35	
0.01	0.04	0.02	0.04		0.36	0.27	0.27	0.25	
0.02	0.04	0.04	0.04		0.28	0.27	0.27	0.27	
0.03	0.03	0.03	0.03		0.24	0.23	0.23	0.23	
0.02	0.03	0.03	0.03		0.21	0.18	0.20	0.17	
0.02	0.03	0.03	0.03		0.14	0.12	0.14	0.12	
0.01	0.03	0.03	0.03		0.30	0.23	0.23	0.21	
-0.12	0.03	0.04	0.04		0.52	0.41	0.40	0.39	
n.a.	0.03	0.04	0.04		0.33	0.27	0.30	0.27	
0.02	0.02	0.03	0.03		0.22	0.18	0.20	0.17	
0.02	0.02	0.03	0.02		0.15	0.12	0.15	0.12	
0.02	0.02	0.03	0.02		0.11	0.08	0.10	0.08	
0.02	0.02	0.02	0.02		0.07	0.06	0.07	0.05	
n.a.	0.02	0.03	0.03		0.20	0.13	0.17	0.13	
-0.02	0.04	0.04	0.05		0.52	0.45	0.43	0.41	
-0.07	0.04	0.04	0.05		0.38	0.32	0.35	0.31	
0.02	0.03	0.03	0.03		0.28	0.22	0.27	0.22	
0.02	0.02	0.03	0.03		0.22	0.17	0.21	0.16	
0.02	0.02	0.03	0.03		0.15	0.10	0.14	0.10	
0.02	0.02	0.02	0.02		0.11	0.08	0.10	0.07	
n.a.	0.02	0.03	0.03		0.23	0.15	0.21	0.15	
0.04	0.05	0.05	0.05		0.47	0.45	0.42	0.42	
0.04	0.05	0.05	0.05		0.37	0.34	0.35	0.33	
0.03	0.04	0.04	0.04		0.31	0.26	0.29	0.26	
0.03	0.03	0.04	0.03		0.26	0.22	0.24	0.22	
0.03	0.03	0.03	0.03		0.24	0.19	0.21	0.19	
0.02	0.03	0.03	0.03		0.18	0.16	0.17	0.15	
0.03	0.03	0.04	0.04		0.29	0.24	0.27	0.24	
-0.05	0.03	0.03	0.05		0.50	0.37	0.37	0.33	
0.01	0.04	0.04	0.04		0.30	0.25	0.27	0.25	
0.03	0.04	0.04	0.04		0.25	0.21	0.23	0.20	
0.03	0.03	0.04	0.04		0.23	0.21	0.22	0.21	
0.03	0.03	0.04	0.04		0.21	0.19	0.20	0.19	
0.03	0.03	0.04	0.03		0.15	0.14	0.15	0.14	
0.01	0.04	0.04	0.04		0.26	0.22	0.23	0.21	
0.03	0.04	0.04	0.05		0.43	0.40	0.40	0.39	
0.04	0.05	0.05	0.05		0.35	0.31	0.33	0.31	



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.04	0.04	0.04	0.04		0.30	0.27	0.29	0.26	
0.04	0.04	0.04	0.04		0.26	0.23	0.25	0.23	
0.03	0.03	0.04	0.03		0.22	0.19	0.22	0.19	
0.03	0.02	0.03	0.03		0.19	0.14	0.18	0.14	
0.04	0.04	0.04	0.04		0.30	0.26	0.29	0.26	
0.03	0.04	0.04	0.05		0.44	0.40	0.40	0.38	
0.04	0.04	0.04	0.04		0.51	0.31	0.32	0.30	
0.03	0.04	0.04	0.04		0.28	0.26	0.27	0.26	
0.03	0.04	0.04	0.04		0.27	0.25	0.26	0.25	
0.03	0.03	0.03	0.03		0.25	0.24	0.24	0.24	
0.03	0.03	0.03	0.03		0.22	0.21	0.21	0.21	
0.03	0.04	0.04	0.04		0.35	0.27	0.28	0.27	
0.04	0.05	0.05	0.05		0.43	0.42	0.42	0.41	
0.04	0.04	0.04	0.04		0.33	0.30	0.32	0.29	
0.03	0.03	0.04	0.04		0.26	0.23	0.25	0.22	
0.03	0.03	0.04	0.03		0.24	0.21	0.23	0.21	
0.03	0.03	0.03	0.03		0.20	0.17	0.19	0.17	
0.03	0.02	0.03	0.02		0.17	0.13	0.16	0.13	
0.03	0.04	0.04	0.04		0.29	0.25	0.28	0.25	
0.02	0.04	0.04	0.04		0.42	0.36	0.38	0.36	
0.03	0.04	0.04	0.04		0.32	0.28	0.31	0.28	
0.03	0.04	0.04	0.04		0.29	0.26	0.28	0.26	
0.03	0.04	0.04	0.04		0.28	0.25	0.26	0.25	
0.03	0.03	0.03	0.03		0.24	0.22	0.23	0.22	
0.02	0.03	0.03	0.03		0.20	0.17	0.19	0.16	
0.03	0.03	0.04	0.04		0.29	0.26	0.27	0.25	
-0.02	0.02	0.04	0.04		0.69	0.41	0.37	0.37	
n.a.	0.02	0.03	0.03		0.33	0.27	0.29	0.26	
-0.01	0.01	0.02	0.02		0.23	0.19	0.21	0.19	
0.01	0.01	0.02	0.02		0.18	0.13	0.17	0.13	
n.a.	0.01	0.02	0.02		0.14	0.10	0.14	0.10	
-0.01	0.00	0.01	0.01		0.06	0.04	0.07	0.05	
n.a.	0.01	0.02	0.02		0.18	0.11	0.16	0.11	
-0.01	0.02	0.02	0.03		0.45	0.36	0.35	0.27	
n.a.	0.02	0.03	0.03		0.29	0.24	0.27	0.23	
0.01	0.01	0.02	0.02		0.22	0.16	0.19	0.14	
0.02	0.02	0.02	0.02		0.18	0.16	0.17	0.16	
n.a.	0.02	0.02	0.02		0.13	0.11	0.13	0.12	
0.01	0.01	0.01	0.01		0.07	0.05	0.07	0.05	
n.a.	0.01	0.02	0.02		0.15	0.11	0.14	0.11	
0.01	0.02	0.04	0.04		0.61	0.48	0.42	0.32	
0.01	0.02	0.03	0.03		0.27	0.22	0.28	0.23	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.01	0.01	0.01	0.02	0.02	0.21	0.18	0.18	0.18	0.16
0.01	0.02	0.02	0.02	0.02	0.16	0.13	0.16	0.16	0.13
0.02	0.02	0.02	0.02	0.02	0.14	0.12	0.13	0.13	0.12
0.02	0.02	0.02	0.02	0.02	0.10	0.09	0.10	0.10	0.09
0.01	0.02	0.02	0.02	0.02	0.16	0.13	0.15	0.15	0.12
n.a.	0.02	0.03	0.03	0.05	0.71	0.45	0.42	0.42	0.38
-0.01	0.02	0.03	0.03	0.03	0.43	0.25	0.28	0.28	0.22
0.01	0.02	0.02	0.02	0.02	0.22	0.18	0.18	0.18	0.16
0.01	0.02	0.02	0.02	0.02	0.17	0.14	0.17	0.17	0.14
0.02	0.02	0.02	0.02	0.02	0.14	0.12	0.14	0.14	0.12
0.01	0.01	0.02	0.02	0.02	0.10	0.09	0.10	0.10	0.09
0.01	0.02	0.02	0.02	0.02	0.18	0.12	0.16	0.16	0.12
n.a.	0.02	0.03	0.03	0.04	0.96	0.39	0.40	0.40	0.33
0.02	0.02	0.03	0.03	0.04	0.36	0.27	0.31	0.31	0.27
0.01	0.02	0.03	0.03	0.03	0.25	0.20	0.22	0.22	0.19
0.02	0.02	0.03	0.03	0.03	0.22	0.17	0.20	0.20	0.17
0.02	0.02	0.02	0.02	0.03	0.18	0.14	0.17	0.17	0.14
0.02	0.02	0.02	0.02	0.02	0.12	0.11	0.12	0.12	0.11
0.02	0.02	0.03	0.03	0.03	0.23	0.16	0.19	0.19	0.15
-0.01	0.02	0.02	0.02	0.04	0.38	0.34	0.34	0.34	0.33
0.01	0.02	0.03	0.03	0.03	0.30	0.22	0.25	0.25	0.21
0.01	0.02	0.02	0.02	0.02	0.19	0.17	0.20	0.20	0.18
0.02	0.02	0.02	0.02	0.02	0.17	0.15	0.17	0.17	0.15
0.02	0.02	0.02	0.02	0.02	0.13	0.12	0.14	0.14	0.13
0.01	0.01	0.01	0.01	0.01	0.08	0.07	0.08	0.08	0.07
0.01	0.02	0.02	0.02	0.02	0.16	0.13	0.15	0.15	0.13
-0.02	-0.01	0.01	0.01	0.02	0.49	0.33	0.35	0.35	0.31
-0.01	0.00	0.01	0.01	0.01	0.30	0.21	0.27	0.27	0.21
-0.01	0.00	0.01	n.a.	n.a.	0.19	0.15	0.18	0.18	0.15
n.a.	0.00	n.a.	n.a.	0.00	0.17	0.11	0.15	0.15	0.11
n.a.	-0.01	n.a.	n.a.	0.00	0.10	0.08	0.10	0.10	0.08
-0.01	-0.01	n.a.	n.a.	0.00	0.07	0.06	0.07	0.07	0.06
-0.01	0.00	n.a.	n.a.	0.00	0.15	0.09	0.13	0.13	0.09
0.01	0.01	0.03	0.03	0.03	0.51	0.37	0.36	0.36	0.32
0.02	0.02	0.03	0.03	0.03	0.31	0.24	0.26	0.26	0.22
0.02	0.02	0.03	0.03	0.03	0.20	0.16	0.17	0.17	0.15
0.02	0.02	0.03	0.03	0.03	0.18	0.15	0.17	0.17	0.15
0.02	0.02	0.03	0.03	0.03	0.14	0.12	0.13	0.13	0.12
0.02	0.02	0.03	0.03	0.03	0.11	0.09	0.10	0.10	0.09
0.02	0.02	0.03	0.03	0.03	0.19	0.14	0.16	0.16	0.13
n.a.	0.01	0.03	0.03	0.03	0.42	0.34	0.37	0.37	0.35
-0.04	0.02	0.03	0.03	0.03	0.46	0.27	0.31	0.31	0.26

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.01	0.02		0.02	0.02		0.22	0.17		0.21	0.17	
0.01	0.01		0.02	0.02		0.21	0.14		0.18	0.13	
0.01	0.02		0.02	0.02		0.16	0.14		0.16	0.13	
0.01	0.02		0.02	0.02		0.11	0.10		0.11	0.09	
n.a.	0.02		0.02	0.02		0.22	0.15		0.18	0.14	
-0.01	0.01		0.03	0.03		0.47	0.37		0.34	0.32	
0.01	0.02		0.03	0.03		0.28	0.22		0.27	0.22	
0.01	0.02		0.02	0.02		0.18	0.15		0.17	0.14	
0.01	0.02		0.02	0.02		0.17	0.14		0.16	0.14	
0.02	0.02		0.02	0.02		0.14	0.12		0.13	0.12	
0.01	0.02		0.02	0.02		0.10	0.09		0.10	0.09	
0.01	0.02		0.02	0.02		0.18	0.14		0.16	0.13	
n.a.	0.02		0.03	0.04		0.51	0.43		0.45	0.43	
0.03	0.04		0.04	0.05		0.38	0.33		0.36	0.33	
0.02	0.03		0.03	0.04		0.27	0.23		0.26	0.23	
0.03	0.03		0.03	0.04		0.22	0.19		0.22	0.19	
n.a.	0.02		0.02	0.02		0.15	0.11		0.15	0.12	
n.a.	0.01		0.01	0.01		0.09	0.07		0.10	0.08	
0.02	0.02		0.03	0.03		0.26	0.20		0.25	0.22	
n.a.	0.02		0.04	0.04		0.46	0.32		0.39	0.28	
0.01	0.01		0.02	0.03		0.26	0.21		0.26	0.23	
n.a.	0.01		0.02	0.02		0.16	0.12		0.15	0.11	
0.01	0.01		0.02	0.02		0.13	0.10		0.13	0.10	
0.01	0.01		0.01	0.01		0.08	0.07		0.08	0.07	
0.01	0.01		0.01	0.01		0.06	0.06		0.06	0.06	
0.01	0.01		0.02	0.01		0.10	0.07		0.10	0.07	
n.a.	0.03		0.04	0.04		0.39	0.34		0.38	0.30	
0.02	0.02		0.03	0.03		0.25	0.20		0.25	0.20	
0.02	0.02		0.02	0.02		0.18	0.15		0.17	0.15	
0.02	0.02		0.02	0.02		0.16	0.15		0.16	0.15	
0.02	0.02		0.02	0.02		0.14	0.14		0.14	0.14	
0.02	0.02		0.02	0.02		0.11	0.11		0.11	0.11	
0.02	0.02		0.02	0.02		0.16	0.14		0.16	0.14	
0.02	0.04		0.05	0.05		0.38	0.33		0.37	0.33	
0.02	0.03		0.03	0.04		0.41	0.22		0.33	0.25	
0.02	0.02		0.03	0.02		0.21	0.13		0.24	0.13	
0.02	0.01		0.02	0.02		0.17	0.15		0.17	0.16	
0.01	0.01		0.01	0.01		0.08	0.06		0.08	0.06	
n.a.	0.00		0.01	0.00		0.04	0.03		0.04	0.03	
0.01	0.01		0.02	0.01		0.11	0.06		0.11	0.06	
-0.02	0.00		0.02	0.02		0.41	0.27		0.32	0.20	
n.a.	0.00		0.01	0.01		0.21	0.14		0.23	0.15	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
n.a.	0.00		0.01	0.00		0.13	0.10		0.13	0.10	
n.a.	0.00		0.01	0.00		0.11	0.08		0.12	0.08	
n.a.	0.00		n.a.	0.00		0.09	0.08		0.09	0.08	
n.a.	0.00		n.a.	0.00		0.09	0.09		0.09	0.09	
n.a.	0.00		0.01	0.00		0.12	0.09		0.11	0.09	
-0.02	0.00		0.02	0.03		0.50	0.32		0.36	0.31	
n.a.	0.00		0.02	0.02		0.25	0.20		0.25	0.20	
n.a.	-0.01		0.01	0.00		0.20	0.15		0.18	0.15	
n.a.	-0.01		0.01	0.00		0.17	0.15		0.17	0.15	
n.a.	-0.01		n.a.	0.00		0.13	0.12		0.13	0.11	
n.a.	-0.01		n.a.	0.00		0.11	0.10		0.10	0.09	
n.a.	-0.01		0.01	0.00		0.18	0.14		0.16	0.14	
-0.01	0.02		0.04	0.03		0.46	0.38		0.36	0.36	
0.01	0.02		0.03	0.03		0.27	0.20		0.25	0.19	
0.01	0.02		0.02	0.02		0.17	0.15		0.16	0.14	
0.02	0.02		0.02	0.02		0.16	0.14		0.15	0.14	
0.02	0.02		0.02	0.02		0.13	0.12		0.13	0.12	
0.02	0.02		0.02	0.02		0.12	0.11		0.11	0.11	
0.01	0.02		0.02	0.02		0.17	0.14		0.15	0.13	
0.01	0.02		0.03	0.03		0.52	0.34		0.36	0.32	
0.02	0.02		0.03	0.03		0.31	0.25		0.28	0.24	
0.02	0.02		0.03	0.02		0.23	0.18		0.21	0.18	
0.02	0.02		0.03	0.03		0.21	0.17		0.20	0.17	
0.02	0.02		0.02	0.02		0.17	0.13		0.17	0.14	
0.02	0.02		0.02	0.02		0.13	0.10		0.13	0.10	
0.02	0.02		0.03	0.02		0.21	0.16		0.20	0.16	
n.a.	0.02		0.03	0.04		0.55	0.39		0.40	0.33	
0.02	0.02		0.03	0.03		0.25	0.20		0.25	0.20	
0.02	0.02		0.02	0.02		0.19	0.17		0.18	0.16	
0.02	0.02		0.02	0.02		0.17	0.15		0.16	0.15	
0.02	0.02		0.02	0.02		0.15	0.14		0.15	0.14	
0.02	0.02		0.02	0.02		0.11	0.11		0.11	0.11	
0.02	0.02		0.02	0.02		0.17	0.14		0.16	0.14	
n.a.	0.02		0.03	0.03		0.41	0.31		0.35	0.31	
0.01	0.02		0.03	0.03		0.24	0.18		0.23	0.18	
0.02	0.02		0.02	0.02		0.18	0.16		0.18	0.16	
0.01	0.02		0.02	0.02		0.15	0.13		0.15	0.13	
0.02	0.02		0.02	0.02		0.13	0.12		0.12	0.12	
0.01	0.02		0.02	0.02		0.12	0.11		0.12	0.11	
0.01	0.02		0.02	0.02		0.16	0.13		0.15	0.13	
n.a.	0.01		0.03	0.03		0.41	0.30		0.32	0.26	
0.01	0.02		0.03	0.03		0.23	0.18		0.22	0.18	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.02	0.02	0.02		0.19	0.16	0.17	0.16	
0.02	0.02	0.03	0.02		0.17	0.16	0.16	0.15	
0.02	0.02	0.02	0.02		0.17	0.15	0.16	0.15	
0.02	0.02	0.02	0.02		0.15	0.16	0.15	0.15	
0.02	0.02	0.02	0.02		0.20	0.16	0.18	0.16	
0.03	0.02	0.05	0.06		0.23	0.18	n.a.	n.a.	
-0.01	-0.03	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.02	0.02		0.15	0.14	0.15	0.14	
0.02	0.01	0.02	0.01		0.14	0.12	0.14	0.12	
0.02	0.02	0.02	0.02		0.18	0.15	0.17	0.15	
n.a.	0.02	0.03	0.04		0.48	0.36	0.37	0.33	
0.01	0.02	0.03	0.03		0.29	0.21	0.25	0.21	
0.01	0.02	0.02	0.02		0.21	0.17	0.20	0.17	
0.02	0.02	0.02	0.02		0.19	0.17	0.19	0.17	
n.a.	0.01	0.01	0.02		0.15	0.14	0.15	0.14	
-0.01	0.01	n.a.	0.01		0.12	0.11	0.11	0.11	
0.01	0.02	0.02	0.02		0.21	0.16	0.19	0.16	
n.a.	0.01	0.02	0.03		0.44	0.33	0.40	0.33	
0.02	0.02	0.03	0.03		0.30	0.21	0.28	0.21	
0.01	0.01	0.02	0.02		0.20	0.16	0.18	0.15	
0.02	0.02	0.02	0.02		0.17	0.14	0.17	0.13	
0.02	0.01	0.02	0.02		0.14	0.12	0.13	0.12	
0.01	0.02	0.02	0.02		0.12	0.08	0.12	0.07	
0.01	0.02	0.02	0.02		0.21	0.16	0.20	0.15	
-0.66	0.03	0.04	0.04		0.43	0.44	0.45	0.43	
0.04	0.04	0.05	0.06		0.42	0.34	0.41	0.40	
0.03	0.02	0.03	0.03		0.21	0.17	0.21	0.16	
0.02	0.02	0.03	0.02		0.22	0.17	0.20	0.17	
0.02	0.01	0.02	0.02		0.15	0.12	0.15	0.12	
0.01	0.01	0.02	0.01		0.07	0.06	0.07	0.06	
-0.11	0.03	0.04	0.04		0.29	0.22	0.28	0.21	
-0.06	0.02	0.03	0.04		0.69	0.42	0.40	0.37	
0.02	0.03	0.04	0.04		0.31	0.24	0.27	0.22	
0.03	0.04	0.04	0.04		0.25	0.20	0.23	0.19	
0.02	0.04	0.02	0.04		0.24	0.21	0.22	0.21	
0.03	0.04	0.04	0.04		0.24	0.22	0.22	0.21	
0.04	0.04	0.04	0.05		0.24	0.23	0.22	0.22	
0.02	0.04	0.03	0.04		0.27	0.22	0.24	0.21	
n.a.	0.02	0.03	0.04		0.38	0.31	0.32	0.28	
0.03	0.04	0.04	0.05		0.27	0.23	0.23	0.22	
0.04	0.04	0.04	0.05		0.26	0.24	0.24	0.23	
0.04	0.05	0.05	0.05		0.26	0.25	0.25	0.25	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Median	Profitable		All		Median	Profitable	
Mean			Mean	Median	Mean			Mean	Median
0.05	0.05	0.05	0.05	0.06	0.27	0.27	0.27	0.26	0.27
0.04	0.05		0.05	0.05	0.23	0.24		0.22	0.23
0.03	0.05		0.04	0.05	0.27	0.25		0.25	0.24
-0.01	0.01	0.01	0.03	0.05	0.43	0.36	0.36	0.35	0.36
0.01	0.02		0.03	0.03	0.25	0.20		0.23	0.18
0.02	0.03		0.03	0.03	0.22	0.18		0.20	0.16
0.03	0.03		0.03	0.03	0.21	0.20		0.20	0.19
0.03	0.04		0.04	0.04	0.20	0.19		0.20	0.19
0.04	0.04		0.04	0.04	0.17	0.15		0.16	0.15
0.03	0.03		0.04	0.04	0.21	0.19		0.19	0.18
n.a.	0.01	0.01	0.02	0.02	0.34	0.25	0.25	0.22	0.20
0.02	0.02	0.02	0.02	0.03	0.26	0.22	0.22	0.21	0.19
0.02	0.03	0.03	0.03	0.03	0.24	0.23	0.23	0.22	0.22
0.03	0.03	0.03	0.03	0.04	0.27	0.26	0.26	0.25	0.25
0.04	0.04	0.04	0.04	0.04	0.31	0.27	0.27	0.27	0.27
0.04	0.05	0.05	0.04	0.05	0.24	0.24	0.24	0.23	0.24
0.03	0.03	0.03	0.03	0.04	0.27	0.25	0.25	0.25	0.25
0.03	0.04	0.04	0.04	0.05	0.39	0.37	0.37	0.38	0.37
0.04	0.04	0.04	0.04	0.05	0.29	0.27	0.27	0.29	0.27
0.03	0.03	0.03	0.03	0.04	0.23	0.20	0.20	0.23	0.20
0.03	0.03	0.03	0.03	0.03	0.25	0.22	0.22	0.24	0.22
0.03	0.03	0.03	0.03	0.03	0.22	0.21	0.21	0.22	0.21
0.02	0.02	0.02	0.02	0.02	0.19	0.17	0.17	0.18	0.17
0.03	0.04	0.04	0.04	0.04	0.27	0.25	0.25	0.27	0.24
0.02	0.03	0.03	0.03	0.04	0.41	0.35	0.35	0.36	0.33
0.02	0.03	0.03	0.03	0.03	0.30	0.22	0.22	0.25	0.21
0.03	0.02	0.02	0.03	0.03	0.30	0.20	0.20	0.21	0.19
0.02	0.02	0.02	0.02	0.02	0.26	0.21	0.21	0.24	0.20
0.03	0.03	0.03	0.03	0.03	0.23	0.20	0.20	0.22	0.20
0.03	0.03	0.03	0.03	0.03	0.23	0.25	0.25	0.23	0.25
0.02	0.03	0.03	0.03	0.03	0.27	0.23	0.23	0.24	0.22
n.a.	0.01	0.01	0.02	0.02	0.19	0.21	0.21	n.a.	n.a.
0.02	0.02	0.02	0.03	0.02	0.27	0.21	0.21	0.29	0.14
0.02	0.02	0.02	0.02	0.02	0.11	0.06	0.06	n.a.	n.a.
0.02	0.02	0.02	0.02	0.02	0.13	0.06	0.06	0.14	0.06
0.06	0.08	0.08	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.01	0.01	0.02	0.01	0.38	0.28	0.28	0.30	0.28
0.01	0.00	0.00	0.02	0.01	0.29	0.14	0.14	0.24	0.14
0.01	0.01	0.01	0.02	0.01	0.29	0.23	0.23	n.a.	n.a.
n.a.	0.02	0.02	0.03	0.04	0.20	0.17	0.17	0.20	0.17
-0.02	0.00	0.00	0.02	0.02	0.16	0.07	0.07	0.13	0.05
n.a.	0.01	0.01	0.03	0.03	0.24	0.17	0.17	0.21	0.17

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.02	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.01	0.03		0.03	0.03		0.33	0.29		0.26	0.22	
0.04	0.04		0.05	0.05		0.28	0.22		0.29	0.22	
0.02	0.04		0.04	0.04		0.28	0.30		0.26	0.23	
0.04	0.03		0.04	0.03		0.25	0.21		0.23	0.21	
0.01	0.02		0.03	0.03		0.22	0.21		0.23	0.21	
0.01	0.03		0.04	0.04		0.31	0.27		0.26	0.23	
-0.06	0.01		0.01	0.03		0.76	0.41		0.39	0.35	
-0.04	0.02		0.01	0.03		0.52	0.28		0.25	0.23	
-0.35	0.01		-0.03	0.02		0.23	0.14		0.18	0.13	
0.02	0.03		0.03	0.03		0.23	0.18		0.21	0.15	
-0.05	0.02		-0.01	0.03		0.16	0.13		0.16	0.12	
-0.02	0.00		n.a.	0.00		0.10	0.06		0.08	0.04	
-0.06	0.01		n.a.	0.02		0.22	0.14		0.16	0.12	
-0.02	0.01		0.01	0.03		0.47	0.30		0.29	0.20	
n.a.	0.02		0.02	0.03		0.28	0.23		0.25	0.21	
0.01	0.02		0.02	0.03		0.21	0.20		0.20	0.19	
0.03	0.03		0.03	0.03		0.22	0.20		0.22	0.19	
0.02	0.03		0.04	0.04		0.26	0.23		0.24	0.23	
0.03	0.02		0.03	0.03		0.19	0.20		0.18	0.20	
0.01	0.03		0.03	0.03		0.26	0.22		0.23	0.21	
0.03	0.05		0.04	0.05		0.38	0.37		0.36	0.33	
0.03	0.04		0.04	0.05		0.36	0.32		0.33	0.30	
0.04	0.04		0.04	0.04		0.37	0.28		0.39	0.28	
0.03	0.03		0.04	0.04		0.22	0.18		0.23	0.19	
0.02	0.01		0.02	0.02		0.19	0.17		0.20	0.17	
n.a.	0.04		n.a.	0.04		0.16	0.10		0.17	0.10	
0.03	0.04		0.04	0.04		0.32	0.28		0.31	0.28	
0.04	0.06		0.05	0.06		0.45	0.44		0.44	0.44	
0.04	0.05		0.05	0.05		0.36	0.34		0.35	0.34	
0.03	0.03		0.04	0.04		0.27	0.24		0.27	0.24	
0.03	0.03		0.03	0.03		0.21	0.17		0.21	0.17	
0.03	0.02		0.03	0.03		0.21	0.17		0.21	0.18	
0.02	0.02		0.02	0.02		0.19	0.13		0.20	0.15	
0.04	0.05		0.04	0.05		0.36	0.35		0.36	0.35	
0.01	0.02		0.03	0.03		0.51	0.32		0.52	0.42	
-0.05	0.04		0.04	0.05		0.61	0.36		0.36	0.33	
0.01	0.02		0.03	0.03		0.27	0.24		0.27	0.21	
0.01	0.02		0.03	0.03		0.23	0.18		0.22	0.18	
0.01	0.01		0.03	0.04		0.23	0.17		0.25	0.19	
-0.01	0.01		0.01	0.02		0.18	0.13		0.17	0.11	
-0.01	0.02		0.02	0.03		0.28	0.19		0.24	0.20	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Median	Profitable		All		Median	Profitable	
Mean			Mean	Median	Mean			Mean	Median
	n.a.	0.02	0.02	0.05	0.58	0.50	0.43	0.42	
	0.02	0.04	0.04	0.05	0.43	0.32	0.36	0.35	
	0.02	0.03	0.03	0.03	0.42	0.38	0.42	0.28	
	0.04	0.05	0.05	0.05	0.35	0.23	0.37	0.23	
	0.04	0.05	0.05	0.06	0.41	0.41	0.39	0.41	
	0.03	0.03	0.04	0.04	0.19	0.13	0.20	0.13	
	0.03	0.04	0.04	0.05	0.39	0.29	0.35	0.28	
	0.02	0.03	0.03	0.04	0.52	0.40	0.42	0.37	
	0.02	0.04	0.04	0.04	0.48	0.29	0.34	0.29	
	0.02	0.01	0.02	0.02	0.32	0.23	0.27	0.22	
	0.02	0.01	0.02	0.02	0.22	0.16	0.20	0.14	
	0.01	0.01	0.02	0.01	0.14	0.09	0.15	0.09	
	0.01	0.00	0.01	0.01	0.09	0.06	0.11	0.07	
	0.01	0.01	0.02	0.02	0.23	0.13	0.21	0.15	
	-0.02	0.03	0.03	0.05	0.56	0.49	0.46	0.42	
	-0.15	0.03	0.04	0.04	0.36	0.30	0.34	0.30	
	0.03	0.03	0.03	0.03	0.25	0.20	0.25	0.19	
	0.03	0.03	0.04	0.03	0.26	0.20	0.26	0.20	
	0.03	0.02	0.03	0.03	0.24	0.20	0.23	0.18	
	0.02	0.02	0.03	0.03	0.14	0.11	0.15	0.12	
	-0.01	0.03	0.03	0.03	0.27	0.21	0.25	0.20	
	-0.01	0.01	0.03	0.03	0.68	0.46	0.40	0.35	
	0.03	0.03	0.03	0.03	0.32	0.26	0.27	0.24	
	0.03	0.03	0.04	0.04	0.29	0.26	0.28	0.26	
	0.03	0.04	0.04	0.04	0.26	0.22	0.24	0.21	
	0.03	0.04	0.04	0.04	0.27	0.27	0.26	0.27	
	0.04	0.04	0.04	0.04	0.24	0.24	0.25	0.24	
	0.03	0.03	0.04	0.04	0.31	0.26	0.27	0.25	
	0.02	0.02	0.04	0.04	0.52	0.46	0.51	0.46	
	0.04	0.06	0.06	0.07	0.64	0.49	0.51	0.49	
	0.05	0.05	0.06	0.06	0.44	0.35	0.41	0.29	
	0.02	0.05	0.06	0.07	0.49	0.40	0.47	0.40	
	0.03	0.04	0.04	0.04	0.40	0.28	0.39	0.30	
	0.02	0.00	0.02	0.02	0.30	0.14	n.a.	n.a.	
	0.04	0.05	0.05	0.06	0.51	0.45	0.44	0.43	
	0.02	0.04	0.04	0.05	0.44	0.40	0.40	0.38	
	0.03	0.05	0.05	0.05	0.40	0.33	0.35	0.32	
	n.a.	0.04	0.04	0.05	0.77	0.27	0.29	0.25	
	n.a.	0.03	0.04	0.04	0.27	0.23	0.24	0.22	
	0.02	0.03	0.03	0.03	0.23	0.19	0.21	0.17	
	0.03	0.03	0.03	0.04	0.20	0.16	0.19	0.16	
	0.02	0.04	0.04	0.05	0.39	0.28	0.30	0.27	



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.01	0.05		0.05	0.05		0.52	0.44		0.40	0.37
	0.04	0.05		0.05	0.05		0.34	0.32		0.33	0.32
	0.03	0.03		0.03	0.03		0.30	0.25		0.24	0.22
	0.03	0.04		0.04	0.04		0.26	0.21		0.24	0.19
	0.04	0.04		0.04	0.04		0.22	0.22		0.22	0.22
	0.05	0.05		0.05	0.04		0.24	0.14		0.21	0.14
	0.03	0.05		0.04	0.05		0.33	0.30		0.29	0.28
	0.01	0.01		0.02	0.02		0.44	0.31		0.40	0.31
	0.02	0.03		0.04	0.05		0.45	0.36		0.33	0.31
	0.04	0.05		0.05	0.05		0.36	0.37		0.34	0.37
	0.04	0.05		0.04	0.06		0.41	0.31		0.30	0.29
	0.05	0.06		0.06	0.06		0.36	0.31		0.31	0.31
	0.05	0.06		0.05	0.06		0.25	0.25		0.25	0.25
	0.03	0.04		0.04	0.05		0.39	0.33		0.32	0.31
	0.05	0.06		0.06	0.06		0.54	0.48		0.48	0.46
	0.04	0.05		0.05	0.05		0.44	0.37		0.43	0.34
	-0.04	0.03		0.04	0.04		0.86	0.34		0.37	0.34
	n.a.	0.00		0.02	0.01		0.21	0.09		n.a.	n.a.
	0.03	0.04		0.04	0.04		0.27	0.16		0.22	0.16
	0.03	0.03		0.04	0.03		0.12	0.10		0.12	0.10
	0.02	0.04		0.04	0.04		0.34	0.24		0.27	0.23
	0.01	0.04		0.04	0.04		1.43	0.72		n.a.	n.a.
	0.01	0.03		0.03	0.03		0.50	0.30		0.29	0.23
	0.02	0.02		0.04	0.04		0.33	0.31		0.28	0.27
	0.02	0.02		0.03	0.02		0.34	0.24		0.24	0.22
	0.04	0.03		0.04	0.04		0.31	0.28		0.29	0.28
	0.02	0.01		0.02	0.01		n.a.	n.a.		n.a.	n.a.
	0.02	0.03		0.04	0.04		0.46	0.29		0.29	0.25
	0.01	0.04		0.04	0.04		0.50	0.47		0.44	0.43
	0.04	0.05		0.05	0.05		0.41	0.35		0.39	0.37
	0.03	0.04		0.04	0.04		0.34	0.27		0.29	0.22
	0.02	0.02		0.03	0.03		0.32	0.23		0.29	0.26
	0.01	0.03		0.03	0.03		0.27	0.25		0.25	0.25
	0.02	0.02		0.03	0.03		0.15	0.10		0.14	0.09
	0.02	0.03		0.04	0.04		0.33	0.28		0.30	0.28
	n.a.	0.01		0.02	0.03		1.26	0.44		0.48	0.44
	0.02	0.03		0.04	0.03		0.34	0.30		0.30	0.28
	0.02	0.02		0.03	0.03		0.27	0.20		0.26	0.20
	0.02	0.02		0.03	0.03		0.40	0.23		0.24	0.18
	0.02	0.02		0.03	0.03		0.22	0.18		0.22	0.19
	0.03	0.03		0.03	0.03		0.19	0.17		0.18	0.15
	0.02	0.02		0.03	0.03		0.36	0.22		0.26	0.21

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.01	0.03		0.05	0.05		0.82	0.52		0.50	0.45
	0.04	0.05		0.05	0.06		0.45	0.46		0.45	0.46
	0.03	0.04		0.04	0.04		0.39	0.32		0.36	0.32
	0.03	0.04		0.05	0.04		0.39	0.38		0.36	0.35
	0.04	0.05		0.05	0.05		0.35	0.32		0.33	0.32
	0.01	0.03		0.04	0.03		0.28	0.20		0.23	0.18
	0.03	0.04		0.05	0.05		0.43	0.38		0.38	0.37
	0.03	0.04		0.04	0.04		0.61	0.69		n.a.	n.a.
	0.03	0.04		0.04	0.04		0.37	0.32		0.31	0.28
	0.03	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.
	0.04	0.03		0.04	0.03		0.27	0.24		0.27	0.24
	0.04	0.04		0.05	0.05		0.37	0.34		0.30	0.32
	0.04	0.04		0.04	0.04		0.38	0.34		0.32	0.31
	0.04	0.03		0.04	0.03		n.a.	n.a.		n.a.	n.a.
	0.04	0.04		0.05	0.06		0.26	0.21		0.28	0.22
	0.03	0.01		0.03	0.04		0.21	0.19		n.a.	n.a.
	0.03	0.04		0.04	0.05		0.32	0.27		0.31	0.27
	-0.11	0.01		0.02	0.05		1.16	0.64		0.48	0.42
	0.01	0.03		0.03	0.03		0.69	0.47		0.36	0.30
	0.04	0.04		0.04	0.04		0.44	0.41		0.36	0.35
	-0.01	0.04		0.04	0.05		0.81	0.35		0.33	0.33
	0.02	0.02		0.03	0.02		0.35	0.22		0.23	0.22
	0.01	n.a.		0.01	n.a.		0.15	0.15		0.15	0.15
	n.a.	0.01		0.03	0.02		0.44	0.23		0.25	0.21
	-0.01	n.a.		0.01	0.04		0.56	0.52		0.46	0.44
	0.01	0.02		0.03	0.04		0.46	0.35		0.38	0.34
	0.02	0.01		0.02	0.02		0.28	0.26		0.27	0.25
	0.02	0.01		0.03	0.02		0.33	0.33		0.30	0.29
	0.02	0.01		0.02	0.01		0.22	0.17		0.18	0.17
	0.01	n.a.		0.01	0.01		0.13	0.05		0.13	0.07
	0.01	0.01		0.02	0.02		0.31	0.24		0.27	0.23
	-0.02	0.03		0.03	0.05		1.24	0.48		0.42	0.37
	0.02	0.04		0.04	0.05		0.51	0.37		0.36	0.31
	0.02	0.03		0.04	0.04		0.48	0.29		0.29	0.24
	0.01	0.02		0.03	0.04		0.31	0.23		0.26	0.21
	0.01	0.02		0.03	0.03		0.26	0.18		0.20	0.16
	n.a.	0.01		0.02	0.02		0.17	0.07		0.12	0.06
	0.01	0.03		0.03	0.04		0.45	0.25		0.27	0.21
	0.02	0.03		0.04	0.05		n.a.	n.a.		n.a.	n.a.
	0.06	0.06		0.06	0.06		0.41	0.38		0.40	0.38
	0.05	0.05		0.06	0.06		0.31	0.27		0.30	0.24
	0.05	0.05		0.06	0.06		0.36	0.25		0.31	0.25

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.04	0.04	0.05	0.04		0.34	0.36	0.37	0.36	
0.02	n.a.	0.02	n.a.		0.07	0.05	0.07	0.05	
0.04	0.05	0.05	0.06		0.33	0.28	0.32	0.28	
n.a.	0.04	0.04	0.06		0.94	0.48	0.45	0.43	
-0.14	0.05	0.05	0.06		0.47	0.38	0.39	0.37	
0.03	0.06	0.05	0.06		0.48	0.42	0.39	0.42	
0.01	0.04	0.04	0.04		0.80	0.36	0.36	0.34	
0.02	0.03	0.04	0.04		0.30	0.25	0.25	0.24	
0.02	0.03	0.03	0.03		0.13	0.05	0.10	0.05	
-0.02	0.04	0.04	0.05		0.43	0.32	0.28	0.29	
0.01	0.01	0.03	0.02		n.a.	n.a.	n.a.	n.a.	
0.04	0.03	0.05	0.06		0.38	0.34	0.38	0.34	
0.06	0.06	0.06	0.06		0.38	0.30	0.38	0.30	
0.05	0.05	0.05	0.05		0.36	0.26	0.27	0.18	
0.04	0.05	0.04	0.05		0.29	0.21	0.29	0.21	
0.04	0.05	0.05	0.05		0.38	0.30	0.33	0.28	
0.03	0.04	0.04	0.05		0.62	0.47	0.46	0.44	
0.04	0.05	0.05	0.06		0.53	0.39	0.38	0.37	
0.04	0.05	0.05	0.06		0.38	0.34	0.34	0.33	
0.04	0.05	0.05	0.06		0.35	0.33	0.33	0.32	
0.03	0.04	0.04	0.05		0.29	0.26	0.27	0.26	
0.02	0.02	0.03	0.03		0.23	0.17	0.21	0.17	
0.03	0.05	0.05	0.06		0.42	0.34	0.34	0.33	
0.04	0.05	0.05	0.06		0.57	0.45	0.43	0.42	
0.05	0.06	0.06	0.06		0.45	0.42	0.41	0.42	
0.06	0.06	0.06	0.07		0.39	0.39	0.37	0.38	
0.05	0.06	0.06	0.06		0.33	0.33	0.32	0.33	
0.05	0.06	0.05	0.06		0.33	0.32	0.31	0.32	
0.04	0.05	0.05	0.05		0.24	0.20	0.23	0.20	
0.05	0.06	0.06	0.06		0.39	0.36	0.36	0.36	
n.a.	0.01	0.02	0.03		0.65	0.41	0.48	0.49	
0.01	0.02	0.02	0.03		0.28	0.23	0.27	0.22	
0.02	0.02	0.03	0.03		0.24	0.19	0.25	0.19	
n.a.	0.02	0.02	0.03		0.20	0.16	0.17	0.15	
0.01	0.02	0.01	0.02		0.15	0.13	0.14	0.13	
0.02	0.02	0.02	0.02		0.12	0.10	0.12	0.10	
0.01	0.02	0.02	0.03		0.22	0.16	0.20	0.15	
0.02	0.01	0.03	0.01		n.a.	n.a.	n.a.	n.a.	
0.01	0.03	0.03	0.04		0.40	0.36	0.35	0.35	
0.02	0.03	0.03	0.04		0.32	0.27	0.29	0.26	
0.02	0.03	0.03	0.03		0.27	0.24	0.26	0.24	
0.02	0.03	0.03	0.03		0.25	0.23	0.24	0.22	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.03	0.03	0.03		0.25	0.21	0.23	0.21	
0.03	0.03	0.03	0.03		0.18	0.17	0.17	0.16	
0.02	0.03	0.03	0.03		0.27	0.23	0.25	0.22	
n.a.	0.03	0.04	0.05		0.80	0.54	0.52	0.53	
0.02	0.04	0.03	0.05		0.42	0.30	0.33	0.26	
0.03	0.03	0.04	0.03		0.38	0.24	0.28	0.23	
0.02	0.03	0.04	0.03		0.29	0.23	0.25	0.23	
0.02	0.03	0.03	0.03		0.22	0.16	0.20	0.18	
0.03	0.02	0.03	0.02		0.17	0.12	0.17	0.12	
0.02	0.03	0.04	0.04		0.32	0.22	0.25	0.21	
0.01	0.02	0.03	0.03		0.67	0.44	0.39	0.36	
0.02	0.03	0.04	0.04		0.33	0.25	0.29	0.24	
0.03	0.03	0.04	0.04		0.27	0.22	0.23	0.20	
0.03	0.03	0.04	0.04		0.24	0.16	0.20	0.15	
0.03	0.04	0.04	0.05		0.18	0.13	0.16	0.12	
0.03	0.04	0.04	0.04		0.10	0.06	0.09	0.05	
0.02	0.03	0.04	0.04		0.29	0.20	0.23	0.18	
n.a.	0.02	0.03	0.03		0.60	0.45	0.42	0.40	
0.03	0.04	0.04	0.04		0.39	0.35	0.35	0.33	
0.04	0.04	0.04	0.05		0.36	0.35	0.34	0.34	
0.04	0.05	0.05	0.05		0.36	0.37	0.35	0.36	
0.05	0.06	0.05	0.06		0.36	0.37	0.35	0.37	
0.04	0.05	0.05	0.05		0.27	0.26	0.26	0.27	
0.03	0.04	0.04	0.05		0.38	0.37	0.35	0.36	
-0.11	0.02	0.03	0.05		4.86	0.50	0.41	0.37	
-0.08	0.02	0.04	0.05		1.21	0.46	0.42	0.39	
-0.01	0.01	0.03	0.05		0.53	0.34	0.33	0.31	
-0.02	0.02	0.03	0.04		0.54	0.34	0.28	0.26	
-0.02	0.01	0.03	0.03		0.46	0.34	0.29	0.28	
0.01	0.01	0.02	0.02		0.26	0.21	0.26	0.23	
-0.05	0.02	0.03	0.04		1.02	0.36	0.33	0.31	
0.03	0.06	0.05	0.06		0.55	0.47	0.47	0.46	
0.05	0.06	0.06	0.07		0.45	0.43	0.43	0.42	
0.05	0.06	0.05	0.06		0.39	0.37	0.38	0.37	
0.04	0.05	0.05	0.05		0.34	0.32	0.33	0.32	
0.04	0.04	0.04	0.05		0.31	0.29	0.30	0.29	
0.04	0.04	0.04	0.04		0.25	0.22	0.24	0.22	
0.05	0.06	0.05	0.06		0.40	0.37	0.38	0.36	
0.04	0.05	0.05	0.06		0.54	0.48	0.47	0.46	
0.05	0.06	0.06	0.06		0.43	0.40	0.40	0.39	
0.05	0.06	0.06	0.06		0.40	0.40	0.39	0.39	
0.05	0.06	0.06	0.06		0.38	0.38	0.37	0.38	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.05	0.06	0.06	0.06	0.06	0.06	0.36	0.35	0.35	0.35	0.35	0.35
0.05	0.06	0.06	0.05	0.06	0.06	0.30	0.30	0.30	0.30	0.30	0.31
0.05	0.06	0.06	0.06	0.06	0.06	0.41	0.39	0.39	0.39	0.39	0.38
0.02	0.04	0.04	0.04	0.05	0.05	0.86	0.44	0.42	0.42	0.39	0.39
0.03	0.04	0.04	0.04	0.05	0.05	0.39	0.33	0.34	0.34	0.32	0.32
0.04	0.04	0.04	0.04	0.04	0.04	0.32	0.28	0.29	0.29	0.27	0.27
0.03	0.04	0.04	0.04	0.04	0.04	0.27	0.22	0.25	0.25	0.22	0.22
0.03	0.03	0.03	0.03	0.03	0.03	0.24	0.20	0.22	0.22	0.20	0.20
0.03	0.02	0.02	0.03	0.03	0.03	0.17	0.13	0.16	0.16	0.13	0.13
0.03	0.04	0.04	0.04	0.04	0.04	0.34	0.26	0.28	0.28	0.24	0.24
0.03	0.04	0.04	0.04	0.05	0.05	0.48	0.45	0.39	0.39	0.33	0.33
0.04	0.05	0.05	0.05	0.06	0.06	0.46	0.39	0.40	0.40	0.39	0.39
0.04	0.05	0.05	0.05	0.05	0.05	0.33	0.32	0.32	0.32	0.32	0.32
0.04	0.04	0.04	0.04	0.05	0.05	0.29	0.24	0.28	0.28	0.24	0.24
0.04	0.04	0.04	0.04	0.04	0.04	0.30	0.28	0.29	0.29	0.27	0.27
0.04	0.04	0.04	0.04	0.05	0.05	0.30	0.29	0.27	0.27	0.26	0.26
0.04	0.05	0.05	0.05	0.05	0.05	0.37	0.32	0.33	0.33	0.31	0.31
0.04	0.05	0.06	0.05	0.06	0.06	0.63	0.49	0.48	0.48	0.47	0.47
0.05	0.06	0.06	0.06	0.06	0.06	0.46	0.43	0.43	0.43	0.42	0.42
0.05	0.06	0.06	0.05	0.06	0.06	0.39	0.36	0.37	0.37	0.35	0.35
0.04	0.05	0.05	0.05	0.05	0.05	0.35	0.32	0.34	0.34	0.31	0.31
0.04	0.05	0.05	0.04	0.05	0.05	0.32	0.29	0.31	0.31	0.29	0.29
0.03	0.04	0.04	0.04	0.04	0.04	0.25	0.21	0.23	0.23	0.20	0.20
0.04	0.06	0.06	0.05	0.06	0.06	0.43	0.39	0.39	0.39	0.37	0.37
0.02	0.04	0.04	0.04	0.04	0.04	0.52	0.36	0.39	0.39	0.34	0.34
0.03	0.04	0.04	0.04	0.05	0.05	0.32	0.28	0.31	0.31	0.27	0.27
0.04	0.04	0.04	0.04	0.04	0.04	0.29	0.30	0.27	0.27	0.29	0.29
0.04	0.04	0.04	0.04	0.05	0.05	0.31	0.32	0.30	0.30	0.31	0.31
0.04	0.05	0.05	0.04	0.05	0.05	0.31	0.32	0.30	0.30	0.31	0.31
0.04	0.05	0.05	0.04	0.05	0.05	0.27	0.28	0.28	0.28	0.28	0.28
0.04	0.05	0.05	0.04	0.05	0.05	0.31	0.31	0.30	0.30	0.31	0.31
0.02	0.03	0.03	0.03	0.04	0.04	0.48	0.38	0.38	0.38	0.34	0.34
0.02	0.04	0.04	0.04	0.05	0.05	0.35	0.31	0.33	0.33	0.30	0.30
0.04	0.04	0.04	0.04	0.05	0.05	0.30	0.28	0.30	0.30	0.28	0.28
0.04	0.05	0.05	0.05	0.05	0.05	0.28	0.26	0.28	0.28	0.26	0.26
0.03	0.04	0.04	0.04	0.04	0.04	0.29	0.25	0.26	0.26	0.25	0.25
0.04	0.05	0.05	0.05	0.05	0.05	0.29	0.22	0.26	0.26	0.19	0.19
0.03	0.04	0.04	0.04	0.05	0.05	0.34	0.30	0.31	0.31	0.29	0.29
0.04	0.06	0.06	0.05	0.07	0.07	0.66	0.55	0.52	0.52	0.53	0.53
0.06	0.07	0.07	0.06	0.07	0.07	0.55	0.53	0.51	0.51	0.52	0.52
0.05	0.06	0.06	0.06	0.06	0.06	0.48	0.44	0.44	0.44	0.43	0.43
0.05	0.05	0.05	0.05	0.05	0.05	0.43	0.38	0.40	0.40	0.37	0.37

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.04	0.05	0.05	0.05	0.05	0.39	0.35	0.36	0.34	0.34
0.04	0.05	0.04	0.05	0.05	0.32	0.28	0.29	0.28	0.28
0.05	0.06	0.06	0.07	0.07	0.51	0.47	0.46	0.46	0.46
0.03	0.05	0.05	0.06	0.06	0.72	0.54	0.50	0.49	0.49
0.05	0.06	0.06	0.06	0.06	0.61	0.50	0.47	0.46	0.46
0.06	0.07	0.06	0.07	0.07	0.56	0.53	0.51	0.51	0.51
0.06	0.07	0.06	0.07	0.07	0.55	0.53	0.50	0.52	0.52
0.06	0.07	0.07	0.07	0.07	0.54	0.59	0.53	0.58	0.58
0.06	0.07	0.07	0.08	0.08	0.53	0.56	0.51	0.55	0.55
0.05	0.07	0.06	0.07	0.07	0.57	0.55	0.51	0.52	0.52
n.a.	0.00	0.02	0.01	0.01	0.65	0.49	0.40	0.37	0.37
n.a.	-0.01	0.01	n.a.	n.a.	0.48	0.41	0.36	0.37	0.37
n.a.	-0.01	n.a.	0.00	0.00	0.36	0.38	0.34	0.36	0.36
n.a.	0.00	0.01	0.00	0.00	0.28	0.26	0.27	0.26	0.26
n.a.	0.00	n.a.	0.00	0.00	0.13	0.05	0.12	0.05	0.05
n.a.	0.00	n.a.	0.00	0.00	0.08	0.05	0.08	0.05	0.05
n.a.	0.00	0.01	0.00	0.00	0.27	0.18	0.22	0.14	0.14
0.02	0.04	0.05	0.05	0.05	0.71	0.48	0.47	0.45	0.45
0.03	0.04	0.05	0.05	0.05	0.48	0.40	0.40	0.38	0.38
0.04	0.05	0.05	0.05	0.05	0.42	0.36	0.39	0.36	0.36
0.04	0.04	0.04	0.05	0.05	0.41	0.34	0.37	0.32	0.32
0.03	0.03	0.04	0.04	0.04	0.38	0.25	0.32	0.24	0.24
0.03	0.03	0.04	0.04	0.04	0.26	0.18	0.24	0.17	0.17
0.03	0.04	0.04	0.05	0.05	0.44	0.35	0.37	0.33	0.33
0.04	0.05	0.04	0.05	0.05	0.46	0.41	0.41	0.40	0.40
0.04	0.05	0.05	0.05	0.05	0.37	0.35	0.35	0.35	0.35
0.04	0.05	0.05	0.05	0.05	0.33	0.30	0.32	0.30	0.30
0.04	0.05	0.05	0.05	0.05	0.34	0.31	0.32	0.31	0.31
0.04	0.04	0.04	0.04	0.04	0.29	0.27	0.29	0.28	0.28
0.04	0.04	0.04	0.04	0.04	0.28	0.25	0.29	0.27	0.27
0.04	0.05	0.05	0.05	0.05	0.36	0.33	0.34	0.33	0.33
0.02	0.03	0.04	0.03	0.03	0.35	0.20	0.35	0.20	0.20
-0.03	0.03	0.04	0.04	0.04	0.33	0.28	0.35	0.30	0.30
0.02	0.02	0.04	0.03	0.03	0.33	0.15	0.34	0.15	0.15
0.04	0.03	0.04	0.04	0.04	0.35	0.25	0.35	0.25	0.25
0.02	0.02	0.02	0.02	0.02	0.24	0.17	0.23	0.18	0.18
0.02	0.02	0.02	0.02	0.02	0.16	0.13	0.16	0.13	0.13
0.01	0.02	0.03	0.03	0.03	0.27	0.19	0.27	0.19	0.19
0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.02	0.05	0.06	0.06	0.44	0.26	0.25	0.11	0.11
0.02	0.02	n.a.	n.a.	n.a.	0.37	0.25	n.a.	n.a.	n.a.
0.03	0.04	0.05	0.05	0.05	0.44	0.34	0.32	0.30	0.30

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.11	0.00	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.03	0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.04	0.03	0.04	0.03		0.33	0.25	0.33	0.25	
0.01	0.02	0.04	0.04		0.34	0.29	n.a.	n.a.	
-0.05	0.00	-0.01	0.01		0.29	0.21	0.27	0.21	
-0.01	0.02	0.03	0.04		1.23	0.38	0.33	0.27	
-0.16	-0.01	0.01	0.01		n.a.	n.a.	n.a.	n.a.	
0.03	0.03	0.03	0.03		0.43	0.34	0.35	0.32	
0.03	0.02	0.03	0.03		0.39	0.28	0.32	0.20	
0.02	0.02	0.03	0.03		0.36	0.29	0.34	0.29	
0.02	0.02	0.03	0.03		0.28	0.27	0.24	0.23	
n.a.	0.00	0.03	0.04		0.43	0.34	0.29	0.28	
n.a.	0.02	0.03	0.03		0.38	0.32	0.31	0.30	
0.04	0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.08	0.04	0.03	0.04		0.59	0.61	n.a.	n.a.	
-0.11	0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.07	0.04	0.05	0.06		0.96	0.54	0.41	0.34	
-0.03	0.03	0.04	0.03		0.98	0.41	0.37	0.21	
0.06	0.05	0.06	0.07		0.49	0.46	n.a.	n.a.	
n.a.	-0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.04	0.03	0.05	0.05		0.39	0.38	0.39	0.38	
0.02	0.04	0.04	0.05		0.50	0.41	0.42	0.40	
0.04	0.04	0.04	0.04		0.41	0.35	0.36	0.34	
0.04	0.05	0.05	0.05		0.40	0.36	0.37	0.35	
0.04	0.04	0.05	0.05		0.40	0.34	0.37	0.34	
0.05	0.05	0.05	0.05		0.38	0.35	0.37	0.35	
0.03	0.04	0.04	0.04		0.33	0.27	0.32	0.27	
0.04	0.04	0.04	0.05		0.40	0.36	0.37	0.35	
0.03	0.05	0.04	0.05		n.a.	n.a.	n.a.	n.a.	
0.04	0.04	0.05	0.06		0.48	0.43	0.46	0.43	
0.03	0.03	0.04	0.03		0.36	0.30	0.38	0.30	
0.02	0.02	0.03	0.02		0.50	0.27	0.26	0.21	
n.a.	0.04	0.04	0.05		0.85	0.25	0.23	0.25	
0.04	0.06	0.05	0.06		0.24	0.18	0.15	0.07	
0.02	0.04	0.04	0.05		0.53	0.31	0.33	0.30	
n.a.	0.02	0.02	0.03		0.94	0.74	0.55	0.57	
0.03	0.04	0.03	0.04		0.70	0.63	0.58	0.58	
0.02	0.03	0.02	0.03		0.59	0.59	0.55	0.57	
0.01	0.02	0.02	0.02		0.59	0.57	0.53	0.55	
n.a.	-0.01	0.01	0.00		0.58	0.55	0.53	0.54	
0.01	n.a.	0.01	0.00		0.44	0.42	0.42	0.42	
0.02	0.03	0.02	0.03		0.67	0.60	0.56	0.57	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.64	-0.12	-0.02	-0.02		9.23	6.80	n.a.	n.a.	
-0.35	-0.14	-0.12	-0.04		4.62	3.97	0.31	0.26	
-0.31	-0.12	-0.15	-0.06		3.59	2.51	0.35	0.30	
-0.13	-0.07	-0.09	-0.05		1.83	1.37	0.39	0.37	
-0.04	-0.02	-0.01	-0.01		1.24	0.53	0.44	0.44	
n.a.	0.00	n.a.	0.00		0.53	0.47	0.44	0.46	
-0.14	-0.04	-0.04	-0.01		1.82	0.55	0.43	0.44	
0.02	0.04	0.04	0.05		0.63	0.49	0.46	0.45	
0.03	0.05	0.04	0.05		0.45	0.39	0.39	0.37	
0.02	0.04	0.03	0.04		0.38	0.35	0.33	0.32	
0.01	0.02	0.02	0.03		0.36	0.33	0.31	0.31	
0.01	0.01	0.02	0.02		0.37	0.31	0.30	0.29	
0.01	0.01	0.02	0.02		0.41	0.34	0.33	0.32	
0.02	0.03	0.03	0.04		0.42	0.36	0.35	0.34	
-0.01	0.02	0.03	0.04		0.90	0.44	0.40	0.37	
0.02	0.03	0.03	0.04		0.42	0.35	0.34	0.32	
0.03	0.04	0.03	0.04		0.36	0.34	0.33	0.32	
0.02	0.03	0.03	0.04		0.36	0.32	0.31	0.29	
0.02	0.02	0.02	0.03		0.36	0.33	0.31	0.30	
0.01	0.00	0.01	0.00		0.31	0.32	0.31	0.31	
0.02	0.03	0.03	0.04		0.43	0.34	0.33	0.32	
0.02	0.05	0.05	0.05		0.45	0.41	0.45	0.40	
0.04	0.05	0.05	0.06		0.37	0.33	0.35	0.32	
0.03	0.04	0.04	0.05		0.35	0.24	0.26	0.23	
0.03	0.04	0.03	0.05		0.30	0.25	0.27	0.22	
0.01	0.03	0.04	0.04		2.05	0.26	0.30	0.30	
0.05	0.06	0.05	0.06		0.22	0.19	0.20	0.11	
0.03	0.04	0.04	0.05		0.69	0.31	0.31	0.29	
-0.02	n.a.	0.02	0.01		0.44	0.38	n.a.	n.a.	
-0.02	0.00	0.02	0.00		1.13	0.48	0.41	0.38	
0.01	0.02	0.03	0.03		0.43	0.43	0.40	0.41	
-0.01	-0.02	n.a.	-0.02		0.49	0.33	0.38	0.27	
-0.01	-0.02	-0.01	-0.02		0.40	0.37	0.38	0.36	
-0.02	-0.04	-0.01	-0.03		0.47	0.42	0.38	0.40	
-0.02	-0.02	n.a.	-0.01		0.53	0.41	0.39	0.40	
-0.02	-0.01	0.01	0.01		0.92	0.54	0.47	0.45	
n.a.	-0.02	n.a.	-0.01		0.47	0.42	0.41	0.39	
-0.01	-0.02	-0.01	-0.02		0.41	0.40	0.39	0.38	
-0.02	-0.02	-0.01	-0.02		0.40	0.38	0.39	0.37	
-0.01	-0.02	-0.01	-0.01		0.34	0.30	0.32	0.30	
n.a.	n.a.	n.a.	n.a.		0.26	0.24	0.26	0.24	
-0.01	-0.02	-0.01	-0.02		0.43	0.39	0.39	0.37	



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.17	0.01	0.03	0.04		0.89	0.53	0.49	0.45	
-0.05	0.05	0.04	0.06		0.63	0.38	0.40	0.38	
-0.01	0.02	0.03	0.03		0.51	0.44	0.44	0.44	
n.a.	0.02	0.03	0.04		0.43	0.32	0.39	0.32	
-0.02	-0.03	-0.01	-0.03		0.31	0.29	0.29	0.29	
-0.02	-0.03	-0.02	-0.03		0.26	0.24	0.26	0.24	
-0.04	n.a.	0.02	0.02		0.46	0.35	0.37	0.34	
-0.01	-0.01	0.01	0.00		0.62	0.48	0.44	0.42	
-0.01	-0.02	n.a.	-0.01		0.44	0.40	0.40	0.39	
-0.02	-0.02	-0.01	-0.02		0.37	0.35	0.35	0.34	
-0.02	-0.02	-0.02	-0.02		0.33	0.31	0.33	0.31	
-0.02	-0.02	-0.01	-0.02		0.30	0.27	0.29	0.26	
0.02	0.04	0.03	0.04		0.33	0.35	0.33	0.33	
-0.01	-0.02	-0.01	-0.02		0.39	0.35	0.35	0.34	
-0.05	0.00	0.01	0.00		0.87	0.68	0.59	0.55	
0.02	0.04	0.03	0.04		0.48	0.38	0.34	0.33	
0.03	0.04	0.05	0.05		0.35	0.33	0.30	0.29	
0.02	0.03	0.03	0.04		0.39	0.36	0.33	0.33	
0.04	0.05	0.04	0.05		0.41	0.39	0.38	0.39	
0.04	0.04	0.04	0.04		0.35	0.35	0.32	0.30	
0.02	0.04	0.04	0.05		0.44	0.37	0.36	0.35	
-0.08	-0.03	-0.02	-0.02		4.81	0.57	0.45	0.34	
-0.03	-0.01	n.a.	-0.01		0.81	0.44	0.39	0.38	
n.a.	0.03	0.03	0.05		0.75	0.47	0.45	0.46	
0.01	0.04	0.03	0.06		0.60	0.48	0.43	0.44	
n.a.	-0.01	0.02	0.01		0.56	0.52	0.46	0.47	
-0.01	-0.02	-0.01	-0.02		0.47	0.49	0.43	0.46	
-0.01	-0.01	0.01	0.00		0.70	0.49	0.44	0.46	
-0.03	-0.01	0.02	0.01		1.82	0.75	0.51	0.50	
-0.01	-0.01	n.a.	-0.01		0.85	0.63	0.54	0.57	
-0.01	-0.01	-0.01	-0.01		0.63	0.61	0.56	0.58	
-0.01	-0.01	-0.01	-0.01		0.62	0.63	0.58	0.59	
-0.01	-0.02	-0.01	-0.02		0.56	0.55	0.51	0.54	
0.01	0.00	n.a.	0.00		0.43	0.45	0.41	0.43	
-0.01	-0.01	n.a.	-0.01		0.73	0.61	0.55	0.57	
n.a.	0.01	0.02	0.03		0.67	0.49	0.44	0.44	
0.01	0.03	0.03	0.04		0.51	0.43	0.41	0.40	
0.03	0.04	0.04	0.05		0.47	0.43	0.41	0.40	
0.04	0.05	0.04	0.06		0.45	0.45	0.41	0.42	
0.04	0.05	0.05	0.06		0.47	0.46	0.43	0.44	
0.04	0.05	0.04	0.05		0.45	0.44	0.41	0.43	
0.03	0.05	0.04	0.05		0.49	0.45	0.42	0.43	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
n.a.	n.a.		0.01	0.00		0.92	0.41		0.32	0.24	
-0.01	0.01		-0.02	0.02		0.47	0.42		0.32	0.30	
0.01	0.02		0.02	0.02		0.31	0.29		0.32	0.30	
n.a.	0.03		0.04	0.03		0.32	0.28		0.24	0.20	
0.01	0.02		0.02	0.03		0.27	0.26		0.22	0.20	
n.a.	0.02		0.01	0.02		0.44	0.32		0.28	0.28	
0.02	0.02		0.03	0.03		n.a.	n.a.		n.a.	n.a.	
0.01	0.02		0.03	0.03		0.42	0.27		0.27	0.23	
-0.04	0.03		0.02	0.03		1.03	0.28		0.29	0.18	
0.04	0.04		0.04	0.05		0.29	0.29		0.28	0.29	
0.03	0.03		0.03	0.03		0.32	0.29		0.24	0.20	
0.02	0.03		0.02	0.03		0.28	0.26		0.28	0.26	
0.01	0.03		0.03	0.03		0.47	0.29		0.28	0.27	
0.02	0.04		0.04	0.05		0.53	0.47		0.42	0.41	
0.04	0.05		0.05	0.05		0.37	0.35		0.35	0.34	
0.04	0.05		0.04	0.05		0.29	0.28		0.28	0.27	
0.04	0.04		0.04	0.05		0.26	0.22		0.24	0.21	
0.03	0.03		0.04	0.04		0.27	0.24		0.24	0.20	
0.02	0.02		0.03	0.03		0.25	0.21		0.22	0.19	
0.03	0.04		0.04	0.05		0.35	0.31		0.31	0.29	
-0.01	0.01		0.02	0.02		0.52	0.39		0.38	0.36	
0.01	0.02		0.02	0.02		0.31	0.26		0.28	0.24	
0.02	0.03		0.03	0.03		0.27	0.24		0.25	0.22	
0.03	0.03		0.03	0.04		0.28	0.24		0.24	0.23	
0.03	0.04		0.03	0.04		0.26	0.24		0.25	0.24	
0.03	0.04		0.04	0.04		0.27	0.24		0.24	0.23	
0.01	0.02		0.03	0.03		0.30	0.25		0.26	0.24	
-0.08	0.01		0.01	0.02		0.36	0.30		0.29	0.25	
n.a.	0.02		0.02	0.03		0.26	0.20		0.22	0.17	
0.01	0.02		0.03	0.03		0.24	0.19		0.21	0.18	
0.02	0.03		0.03	0.04		0.25	0.25		0.22	0.21	
0.02	0.04		0.03	0.04		0.22	0.21		0.22	0.21	
0.02	0.02		0.03	0.03		0.19	0.17		0.18	0.14	
n.a.	0.02		0.03	0.03		0.24	0.21		0.21	0.21	
0.01	0.02		0.03	0.03		0.52	0.33		0.35	0.31	
0.02	0.03		0.03	0.03		0.28	0.25		0.27	0.24	
0.03	0.03		0.03	0.03		0.25	0.24		0.24	0.22	
0.03	0.04		0.04	0.04		0.27	0.26		0.26	0.25	
0.03	0.03		0.04	0.04		0.23	0.20		0.24	0.20	
0.03	0.03		0.03	0.03		0.20	0.14		0.20	0.14	
0.02	0.03		0.03	0.04		0.28	0.24		0.26	0.23	
0.02	0.03		0.03	0.03		0.58	0.41		0.33	0.31	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.04	0.05	0.05	0.06	0.06	0.50	0.53	0.46	0.50	0.50
0.05	0.06	0.05	0.06	0.06	0.39	0.38	0.40	0.40	0.40
0.03	0.02	0.03	0.03	0.03	0.29	0.17	0.26	0.15	0.15
0.01	0.02	0.03	0.02	0.02	0.35	0.15	0.19	0.15	0.15
0.03	0.04	0.03	0.04	0.04	0.16	0.14	0.16	0.14	0.14
0.03	0.04	0.04	0.05	0.05	0.38	0.30	0.33	0.28	0.28
0.02	0.03	0.04	0.04	0.04	0.43	0.37	0.37	0.35	0.35
0.03	0.03	0.04	0.04	0.04	0.30	0.26	0.28	0.26	0.26
0.03	0.03	0.03	0.04	0.04	0.27	0.26	0.26	0.26	0.26
0.03	0.04	0.04	0.04	0.04	0.26	0.26	0.26	0.25	0.25
0.03	0.03	0.03	0.03	0.03	0.25	0.25	0.24	0.24	0.24
0.03	0.03	0.03	0.03	0.03	0.19	0.18	0.19	0.18	0.18
0.03	0.03	0.04	0.04	0.04	0.28	0.26	0.26	0.25	0.25
0.04	0.04	0.04	0.05	0.05	8.46	0.43	0.43	0.41	0.41
0.04	0.04	0.05	0.05	0.05	0.36	0.34	0.35	0.34	0.34
0.03	0.04	0.04	0.04	0.04	0.27	0.24	0.27	0.24	0.24
0.03	0.03	0.04	0.04	0.04	0.28	0.25	0.26	0.25	0.25
0.03	0.03	0.04	0.03	0.03	0.26	0.24	0.26	0.24	0.24
0.03	0.03	0.03	0.03	0.03	0.22	0.19	0.22	0.19	0.19
0.04	0.04	0.04	0.04	0.04	1.08	0.29	0.31	0.28	0.28
0.03	0.04	0.04	0.05	0.05	0.39	0.33	0.41	0.38	0.38
0.03	0.04	0.04	0.04	0.04	0.31	0.29	0.30	0.29	0.29
0.03	0.04	0.04	0.04	0.04	0.27	0.25	0.27	0.26	0.26
0.04	0.04	0.04	0.04	0.04	0.27	0.24	0.28	0.25	0.25
0.02	0.03	0.03	0.03	0.03	0.20	0.19	0.20	0.19	0.19
0.03	0.04	0.04	0.04	0.04	0.29	0.28	0.29	0.28	0.28
0.01	0.03	0.03	0.04	0.04	0.44	0.40	0.38	0.35	0.35
0.03	0.04	0.04	0.05	0.05	0.38	0.38	0.36	0.37	0.37
0.04	0.05	0.05	0.05	0.05	0.38	0.39	0.37	0.39	0.39
0.04	0.05	0.04	0.05	0.05	0.37	0.38	0.36	0.38	0.38
0.04	0.04	0.04	0.05	0.05	0.34	0.37	0.34	0.37	0.37
0.03	0.03	0.03	0.03	0.03	0.22	0.20	0.23	0.20	0.20
0.03	0.04	0.04	0.05	0.05	0.38	0.38	0.36	0.37	0.37
n.a.	n.a.	0.02	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	0.02	0.02	0.03	0.03	0.29	0.21	0.20	0.19	0.19
0.03	0.03	0.03	0.03	0.03	0.19	0.17	0.19	0.17	0.17
0.04	0.04	0.04	0.04	0.04	0.22	0.18	0.18	0.17	0.17
0.04	0.04	0.04	0.04	0.04	0.19	0.18	0.19	0.18	0.18
0.03	0.04	0.03	0.04	0.04	0.22	0.21	0.22	0.21	0.21
0.03	0.04	0.03	0.04	0.04	0.21	0.19	0.19	0.18	0.18
0.02	0.03	0.03	0.04	0.04	0.44	0.38	0.38	0.37	0.37
0.03	0.04	0.04	0.04	0.04	0.32	0.29	0.30	0.29	0.29

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry groups and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.03	0.04	0.03	0.04	0.04	0.32	0.31	0.31	0.30	0.30
0.03	0.04	0.04	0.04	0.04	0.31	0.29	0.31	0.29	0.29
0.03	0.04	0.04	0.04	0.04	0.29	0.28	0.28	0.29	0.29
0.03	0.04	0.04	0.04	0.04	0.25	0.23	0.24	0.23	0.23
0.03	0.04	0.04	0.04	0.04	0.33	0.30	0.31	0.30	0.30
-0.07	-0.03	-0.02	-0.02	-0.02	0.93	0.49	0.36	0.32	0.32
-0.07	-0.02	-0.03	-0.02	-0.02	1.48	0.27	0.26	0.23	0.23
-0.04	-0.02	-0.03	-0.02	-0.02	0.38	0.24	0.23	0.20	0.20
-0.04	-0.02	-0.02	-0.02	-0.02	0.36	0.24	0.23	0.18	0.18
-0.04	-0.02	-0.01	-0.01	-0.01	0.59	0.24	0.21	0.17	0.17
-0.01	0.00	0.01	0.00	0.00	0.35	0.31	0.27	0.24	0.24
-0.06	-0.02	-0.02	-0.02	-0.02	0.95	0.30	0.26	0.23	0.23
-0.01	0.01	0.02	0.02	0.02	0.68	0.44	0.40	0.37	0.37
0.01	0.02	0.03	0.03	0.03	0.50	0.38	0.37	0.35	0.35
0.02	0.03	0.03	0.04	0.04	0.40	0.35	0.34	0.33	0.33
0.02	0.03	0.03	0.04	0.04	0.36	0.32	0.32	0.31	0.31
0.03	0.03	0.03	0.04	0.04	0.32	0.30	0.29	0.29	0.29
0.03	0.04	0.03	0.04	0.04	0.30	0.28	0.27	0.28	0.28
0.01	0.02	0.03	0.03	0.03	0.41	0.34	0.33	0.31	0.31
0.03	0.008	0.04	0.037	0.037	0.51	0.447	0.43	0.388	0.388